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Part IV.—Proceedings of the Madras Legislature.

CONTENTS.

	PAGE
Proceedings of a Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations on Thursday, the 5th day of February 1920	313

SUPPLEMENT :

Bill No. 2 of 1920.—The Madras Court of Wards and the Madras Impartible Estates (Amendment) Bill, with Statement of Objects and Reasons.—(Hindustani).

Proceedings of a Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament, 5 & 6 Geo. V, Ch. 61.

The Council assembled at the Council Chamber, Fort St. George, at 11 a.m. on Thursday the 5th February 1920.

PRESENT:

His Excellency the Right Hon'ble Lord WILLINGDON of RATTON, G.C.S.I., G.C.I.E., G.B.E., Governor of Madras—*Presiding*.
The Hon'ble Diwan Bahadur Sir P. RAJAGOPALA ACHARIYAR Avargal, K.C.S.I., C.I.E.
The Hon'ble Mr. C. G. TODHUNTER, C.S.I.
The Hon'ble Mr. A. R. KNAPP, C.B.E.
The Hon'ble Mr. A. Y. G. CAMPBELL, C.I.E.
The Hon'ble Mr. S. COX.
The Hon'ble Major-General G. G. GIFFARD, C.S.I.
The Hon'ble Mr. R. A. GRAHAM.
The Hon'ble Mr. W. J. J. HOWLEY.
The Hon'ble Mr. R. LITTLEHAILES.
The Hon'ble Mr. E. S. LLOYD.
The Hon'ble Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal, I.S.O.
The Hon'ble Mr. S. SRINIVASA AYYANGAR, C.I.E. (*Advocate-General*).
The Hon'ble Diwan Bahadur P. TYAGARAYA CHETTI Garu.
The Hon'ble the Rev. E. M. MACPHAIL.
The Hon'ble Mr. C. V. S. NARASIMHA RAJU.
The Hon'ble Mr. K. VENKATAPPAYYA PANTULU.
The Hon'ble Rao Bahadur T. BALAJI RAO NAYUDU Garu.
The Hon'ble Mr. P. SIVA RAO.
The Hon'ble Mr. W. VIJAYARAGHAVA MUDALIYAR.
The Hon'ble Mr. B. V. NARASIMHA AYYAR.
The Hon'ble Mr. V. MADHAVA RAJA, Elaya Nambidi of Kollengode.

ANNEXURE.

GOVERNMENT OF MADRAS
FINANCIAL DEPARTMENT

AMENDED DRAFT FINANCIAL STATEMENT FOR 1920-1921

CONTENTS

PAGE

PART I

BALANCE STATEMENT OF PROPOSED RECEIPTS AND CHARGES FOR 1920-1921, EMBODYING ALSO THE REVISED AND BUDGET ESTIMATES FOR 1919-1920 AND THE ACCOUNTS FOR 1918-1919 388-389

PART II

MEMORANDUM BY THE FINANCE MEMBER EXPLAINING THE GENERAL FINANCIAL POSITION OF THE PRESIDENCY 390-399

PART III

DETAILED MEMORANDA EXPLANATORY OF THE FIGURES UNDER EACH MAJOR REVENUE HEAD AND UNDER EACH MAJOR EXPENDITURE HEAD OF ACCOUNT.

- Introductory 400
- I. & 3. Land Revenue 401-403
- IV. & 6. Stamps 403-404
- V. & 7. Excise 405-406
- VIII. & 10. Income-tax 407-408
- IX. & 11. Forest 408-409
- X. & 12. Registration 409-410
- 1. Refunds and Drawbacks 410-411
- 2. Assignments and Compensations 411
- XII. & 13. Interest 411-412
- 18. General Administration 412-413
- XVI-A. & 19-A. Law and Justice—Courts of Law 413-414
- XVI-B. & 19-B. Law and Justice—Jails 414-415
- XVII. & 20. Police 415-418
- XVIII. & 21. Ports and Pilotage 418
- XIX. & 22. Education 418-422
- XX-A. & 24-A. Medical 422-425
- XX-B. & 24-B. Sanitation 425-427
- 25. Political 428
- XXI-A. & 26-A. Agriculture 428-430
- XXI-B. & 26-B. Scientific and Miscellaneous Departments .. 430-432
- XXII. & 29. Superannuations 432
- XXIII. & 30. Stationery and Printing 433
- XXV. & 32. Miscellaneous 434-436
- 33. Famine Relief 436
- XXIX. & 42. Irrigation—Major Works 436-438
- XXX. & 43. Minor Works and Navigation 438-439
- XXXI. & 45. Civil Works 439-443
- Transfers between Imperial and Provincial Revenues .. 443-445
- Provincial Advance and Loan Account 446-450
- Annexure showing distribution of the grant of 17·28 lakhs to district boards in aid of their resources 451

PART IV

MEMORANDUM DETAILING THE VARIATIONS BETWEEN THE FIGURES IN THE DRAFT FINANCIAL STATEMENT AND THOSE IN THE PRESENT AMENDED DRAFT FINANCIAL STATEMENT 452-458

PART

Balance Statement of proposed Receipts and Charges for 1920-1921, and the Accounts

Heads of Revenue.	Accounts, 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. LAND REVENUE	292·86	305·17	303·27	303·83
IV. STAMPS	82·20	82·50	95·00	98·00
V. EXCISE	232·22	234·08	266·80	282·50
VIII. INCOME-TAX	40·25	38·95	57·50	56·00
IX. FOREST	47·91	49·36	61·00	55·10
X. REGISTRATION	27·38	27·10	33·00	33·00
XII. INTEREST	4·90	5·28	5·15	5·31
XVI. LAW AND JUSTICE—				
A. Courts of Law	10·34	10·91	11·60	10·81
B. Jails	10·97	7·08	6·50	6·00
XVII. POLICE	5·51	5·46	6·03	5·91
XVIII. PORTS AND PILOTAGE	..	·01	·01	·01
XIX. EDUCATION	3·80	5·20	6·08	5·23
XX-A. MEDICAL	3·36	2·71	3·19	3·11
XX-B. SANITATION	·46	·15	·20	·13
XXI-A. AGRICULTURE	2·50	3·74	3·13	3·73
XXI-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	15·60	19·56	17·89	16·13
XXII. RECEIPTS IN AID OF SUPERANNUATION.	1·80	1·47	1·95	1·51
XXIII. STATIONERY AND PRINTING ..	1·58	1·42	1·49	1·36
XXV. MISCELLANEOUS	2·63	2·64	2·61	2·76
XXIX. IRRIGATION—MAJOR WORKS—				
Direct Receipts	1·69	1·61	1·71	1·68
Portion of Land Revenue due to Irrigation.	52·74	53·61	55·73	55·18
XXX. MINOR WORKS AND NAVIGATION—				
In charge of Civil Officers ..	·23	·25	·33	·25
„ of Public Works Officers.	2·70	2·90	2·90	2·73
XXXI. CIVIL WORKS—				
In charge of Civil Officers ..	·99	·10	·17	·16
„ of Public Works Officers	4·20	4·25	5·07	4·38
Total Receipts ..	848·82	865·51	948·31	954·81
Transfers between Imperial and Provincial Revenues.	+ 25·83	+ 20·17	+ 21·19	+ 18·86
Total ..	874·65	885·68	969·50	973·67
Opening Balance	201·08	196·09	210·28	206·05
Grand Total ..	1,075·73	1,081·77	1,179·78	1,179·72

I.

embodying also the Revised and Budget Estimates for 1919-1920 for 1918-1919.

Heads of Expenditure.	Accounts, 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	4·09	3·10	7·44	3·70
2. Assignments and Compensations ..	3·09	3·10	3·15	3·35
3. Land Revenue	129·89	134·24	136·23	159·57
6. Stamps	2·42	2·31	3·01	2·75
7. Excise	10·53	11·23	11·11	11·52
10. Income-tax	·45	·55	·73	1·25
11. Forest	31·83	37·25	36·05	43·32
12. Registration	15·10	16·20	16·61	18·04
13. Interest on Ordinary Debt	3·75	4·20	4·23	4·91
18. General Administration	16·71	17·09	19·32	23·22
19. Law and Justice—				
A. Courts of Law	90·03	98·76	99·03	103·77
B. Jails	21·10	18·23	25·82	23·45
20. Police	121·15	136·51	141·26	146·89
21. Ports and Pilotage	·44	·49	·53	·56
22. Education	110·21	128·98	123·56	139·04
24-A. Medical	26·91	36·67	35·05	44·54
24-B. Sanitation	15·62	24·35	23·19	34·52
25. Political	·92	·92	·98	·94
26-A. Agriculture	15·56	20·97	19·12	26·15
26-B. Scientific and Miscellaneous Departments.	17·74	22·93	19·20	22·51
29. Superannuation Allowances and Pensions.	36·15	37·00	36·78	37·35
30. Stationery and Printing	13·32	14·84	14·74	14·99
32. Miscellaneous	4·91	16·00	7·47	11·80
33. Famine Relief	·23	·50	9·64	..
42. Irrigation—Major Works—				
Working Expenses	10·32	8·62	9·59	8·69
Interest on Debt	15·60	15·69	15·75	15·91
43. Minor Works and Navigation—				
In charge of Civil Officers	7·53	8·69	7·66	9·28
" of Public Works Officers ..	36·64	36·30	34·44	32·07
45. Civil Works—				
In charge of Civil Officers	48·61	36·34	37·39	32·01
" of Public Works Officers ..	54·60	68·87	74·65	112·99
Total Expenditure ..	865·45	960·93	973·73	1,089·09
Closing Balance ..	210·28	120·84	206·05	90·63
Grand Total ..	1,075·73	1,081·77	1,179·78	1,179·72
Surplus ..	9·20	..	..	..
Deficit ..	..	75·25	4·23	115·42

R. A. GRAHAM,
Acting Chief Secretary.

3rd February 1920.

IV-10

PART II

Memorandum by the Finance Member.

I beg to present to the Council the revised estimate for the year 1919–1920 and the budget estimate for the year 1920–1921.

General characteristics.

2. The year that is passing and the year that is to come will be remarkable in the annals of India. The year 1919–1920 opened, soon after the shadow of the great war had lifted, at a time when a large part of the resources of the Presidency had been diverted for nearly five years to purposes connected with the war, and all developments not connected with the war had been for the same period practically at a standstill. Almost all the services were depleted by the deputation of officers on military duty and by failure to recruit up to the sanctioned strength. The railways were short of locomotives and rolling-stock. Prices of food and clothing were nearly doubled, in other words, the purchasing power of the rupee was greatly reduced. With all this leeway to make up and all these difficulties in the way of making it up, the Presidency was faced with an unparallelled demand for development in every direction. Companies have been registered during the current year with an authorized capital exceeding that of those registered in the four previous years together; and the values of land and business premises in the capital city have gone up to rates that before the war would have been deemed altogether impossible.

Two redeeming features from the point of view of Provincial finance were the facts that the Province, in common with others, had in consequence of the financial restrictions on provincial expenditure accumulated large balances during the later years of the war, and that as a result of discussions arising out of the Reforms Report the Government of India had recognized the injustice of the present financial settlement to Madras. In view of the existence of a balance of about 2 crores in hand and of the prospect of a more favourable settlement at an early date the Government felt justified in budgeting for a deficit of 75 lakhs.

3. The season of 1918–1919 had been very unfavourable and had caused great anxiety in several districts. Towards the close, however, prospects were more favourable and at the time of the preparation of the budget for 1919–1920 the reports of Collectors anticipated some fear of famine in Ganjām, but none elsewhere. Certain Honourable Members of Council expressed a doubt as to the adequacy of the provision of 2 lakhs made for expenditure on famine relief, and the event has more than justified their anticipations. The situation in Ganjām continued to be unfavourable throughout 1919 and famine works were instituted in the month of January and were continued until the last day of the year. A liberal programme was put into execution both for the carrying out of works and for gratuitous relief and no less a sum than 38 lakhs was spent in the course of the year under these heads. Under the present provincial settlement, three-fourths of this are debitable to the Government of India. These funds were added to by private charities. The Ganjām Cloth Fund raised a sum of about Rs. 25,000, to which were added grants from the Indian People's Famine Trust amounting to Rs. 30,500.

Fortunately, other districts were spared a like visitation, but there was for a considerable period anxiety about the upland taluks of Kistna in which test works were opened and kept in operation from April to September. The total number of persons on relief, however, in this area never exceeded 2,000.

4. Though the remaining districts were spared the actual visitation of famine, the abnormally high prices of food-grains cannot but have caused considerable distress throughout the Presidency, and active measures to deal with these were accordingly instituted throughout the area. Action was taken to secure large

supplies of rice from Burma, amounting in the year to 365,000 tons. At the same time, the granary districts of Kistna and Tanjore were closed to export except under permit so that the Presidency might get the benefit of their surplus stock. Rice was distributed to licensed vendors under a system of district allotments and subject to conditions as to prices. These measures, coupled with the limitations imposed on transactions between provinces, though far from being completely satisfactory, did something to prevent the excessive rise of prices which would otherwise have resulted. At the same time, the Government did all they could to encourage the extension of cultivation, and the area cultivated from April to the end of November under first crop, dry and wet together, exceeded the average of the previous five years by 10 per cent and under second crop by 22 per cent. There is, however, vast room for further increase in this direction, most noticeably in the district of Malabar which with its great natural facilities produces less than two-thirds of the rice required by its population. The cost of the operations for the control of food supplies amounted in the year to 1·57 lakhs.

Another item which shows the effect of seasonal conditions is that relating to Land Improvement and Agricultural Loans. The figure budgeted for under this head was 8 lakhs. The actual disbursement will, however, be double that amount.

Revised Estimate for 1919-1920.

5. While seasonal conditions exercised so large an effect on the expenditure side, the revenue side was not adversely affected. On the other hand, the great improvement in trade was responsible for a very large increase in receipts under general stamps and registration fees, while the increase in litigation has contributed to enhanced receipts under court-fee stamps, the total receipts under *Stamps* and *Registration* amounting to 95 lakhs and 33 lakhs against 82·50 lakhs and 27·10 lakhs respectively budgeted for. Under *Income-tax*, it is expected that the budget figure of 38·95 lakhs will rise to 57·50 lakhs as a result of the collection of outstanding arrears and of increased commercial activities.

Another item which was largely affected was *Excise*. While prices of commodities doubled themselves and wages in many cases followed not far behind, the prices of excisable articles did not advance in the same ratio since the sale price consists of two variable parts, namely, the cost of manufacture and the auction fee, and one fixed part, being the duty. In spite, therefore, of a very high rate of duty, excisable articles did not during the year increase in price to the same extent as did food supplies, and this fact coupled with the trade boom may be regarded as largely responsible for an increase in the receipts of excise revenue from 234·08 lakhs to 266·80 lakhs. An increase in the duties on country spirit with effect from 1st April 1920 has since been ordered.

Another department which showed the effects of the war on both sides of the account is *Forests*. Until the war the efforts of this department were directed mainly to conservation. The demand for materials of all sorts brought about by the war led to the investigation of the resources of the forests and of ways of developing them; and the department shows a large increase of revenue under sale of tanning materials, timber, sandalwood, firewood, and charcoal. The forest expenditure also shows an increase of about 4 lakhs over that of the previous year.

6. These are only the main items. There is hardly an item in the revised estimate in respect of which the effects of the war and of the high prices of all sorts of commodities and of labour have not shown themselves. Thus under Public Works there is an increase in the cost of constructing buildings by 35 per cent: the cost of sanitary works is still larger on account of the cost of getting the materials from England, and this coupled with the difficulty of getting the materials has operated in several cases to postpone execution. Under most of the services, both superior and subordinate, larger expenditure has been found necessary on account of changed conditions and increase in prices. The latter condition has enhanced the cost of maintenance of hospitals and jails. Increase in railway freights has caused an excess under travelling allowances and increase in postal and telegraph rates has resulted in enhanced expenditure under service postage and telegram charges in all departments.

7. The following table compares the revised estimate with the current year's budget estimate under the important heads :—

Receipts.

Heads of revenue. (1)	Actuals, 1918-1919. (2)	Budget estimate, 1919-1920. (3)	Revised estimate, 1919-1920. (4)	Variation of the revised from the budget [column (4)—column (3)]. (5)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I & XXIX. LAND REVENUE (PROPER) INCLUDING PORTION DUE TO IRRIGATION	345·60	358·78	359·00	+ ·22
IV. STAMPS	82·20	82·50	95·00	+ 12·50
V. EXCISE	232·22	234·08	266·80	+ 32·72
VIII. INCOME-TAX (EXCLUDING SUPER-TAX AND EXCESS PROFITS DUTY)	40·25	38·95	57 50	+ 18·55
IX. FOREST	47·91	49 36	61·00	+ 11·64
X. REGISTRATION	27·38	27·10	33·00	+ 5·90
OTHER HEADS	73·26	74·74	76·01	+ 1·27
TOTAL ..	848·82	865·51	948·31	+ 82·80
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL ..	25·83	20·17	21·19	+ 1·02
TOTAL RECEIPTS ..	874·65	885·68	969 50	+ 83·82

Expenditure.

Heads of expenditure. (1)	Actuals, 1918-1919. (2)	Budget estimate, 1919-1920. (3)	Revised estimate, 1919-1920. (4)	Variation of the revised from the budget [column (4) — column (3).] (5)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1. REFUNDS AND DRAWBACKS	4·09	3·10	7·44	+ 4·34
3. LAND REVENUE	129 89	134·24	136·23	+ 1·99
11. FOREST	31 83	37·25	36·05	— 1·20
18. GENERAL ADMINISTRATION	16 71	17·09	19·32	+ 2·23
19-A. COURTS OF LAW	90 03	98·76	99·03	+ ·27
19-B. JAILS	21·10	18·23	25·82	+ 7·59
20. POLICE	121·15	136·51	141·26	+ 4·75
22. EDUCATION	110·21	128·98	123·56	— 5·42
24-A. MEDICAL	26·91	36·67	35·05	— 1·62
24-B. SANITATION	15·62	24·35	23·19	— 1·16
26-A. AGRICULTURE	15·56	20·97	19·12	— 1·85
26-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	17·74	22·93	19·20	— 3·73
32. MISCELLANEOUS	4 91	16·00	7·47	— 8·53
33. FAMINE RELIEF	·23	·50	9·64	+ 9·14
43. MINOR WORKS AND NAVIGATION—CIVIL ..	7·53	8 69	7·66	— 1·03
43. MINOR WORKS AND NAVIGATION—PUBLIC WORKS DEPARTMENT	36·64	36·30	34·44	— 1·86
45. CIVIL WORKS—CIVIL	48 61	36·34	37·39	+ 1·05
45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT ..	54·60	68·87	74·65	+ 5·78
OTHER HEADS	112·09	115·15	117·21	+ 2·06
TOTAL EXPENDITURE .	865·45	960·93	973·73	+ 12·80

Budget Estimate, 1920-1921.

8. The prospects for 1920-1921 are more hopeful than those of the year that is passing. The season of 1919 was generally favourable and with the increase of cultivation there is reason to hope that foodstocks will be restored in many places. The increase in the revenue of the current year under the various heads already

alluded to has resulted in the practical restoration of the overdraft of 75 lakhs on balances budgeted for in the current year. The coming year is thus expected to open with a balance of 206 lakhs. Before it closes, there will come into effect the reform of the Government together with a reform of the financial relations between the Local Government and the Government of India. Whatever may be the outcome of the negotiations in respect of the contributions from the various provinces to make good the anticipated deficit of the Imperial Government, it is clear that Madras can never be relegated to such an unfavourable position financially as it occupies under the present Provincial settlement. This circumstance coupled with the enormous demand on the public purse on account of long-delayed schemes and developments has been fully examined by the Finance Committee who have decided that they can in the ensuing year safely draw from the balances a total sum of 115 lakhs for expenditure in 1920–1921. The revenues are estimated at 974 lakhs. The two together give a sum of 1,089 lakhs which it is proposed to spend in the coming year, leaving a sum of 91 lakhs for the opening balance of the new Government.

9. The following table gives a bird's eyeview of the position :—

—	Actuals, 1918-1919.	Budget, estimate, 1919-1920.	Revised, estimate, 1919-1920.	Budget estimate, 1920-1921.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Opening balance	201·08	196·09	210·28	206·05
Receipts	874·65	885·68	96·50	973·67
Expenditure	865·45	960·93	973·73	1,089·09
Surplus (+) or Deficit (—)	+ 9·20	— 75·25	— 4·23	— 115·42
Closing balance	210·28	120·84	206·05	90·63

REVENUE.

10. Under the heads of revenue, no very large departures from the revised estimates are anticipated.

Under *Land Revenue* including *Irrigation*, the revised estimate for 1919–1920 includes a large collection of arrears, and special receipts from the sale of waste lands in the Vizagapatam and Kistna districts. If these special items are excluded, the budget for the coming year provides for a small increase on account of the introduction of resettlement rates in portions of the South Arcot and Vizagapatam districts.

Under the head *Stamps*, a growth of 3 lakhs is provided for in anticipation of the continuance of the present expansion of trade and litigation.

The *Excise* revenue is always difficult to estimate. The toddy auctions for the year commencing with October 1919 have been marked by speculative bidding and it is not improbable that there may be a reaction during the latter part of the year. Under the head of Country spirits, increases in duty have been provided for, but it is hoped that these will be followed, as such increases generally are, by a reduction in consumption. On the whole, the budget takes credit for an increase in revenue of 15·70 lakhs.

Under *Income-tax*, there was a very large expansion in 1919-1920 for reasons which have been explained in dealing with the revised estimate. As one of those reasons, namely, large arrear collections, will not operate in 1920–1921, a reduction of 1·50 lakhs in the income has been allowed for.

Under *Forests* again a reduction in revenue is anticipated. One of the causes is the fact that the receipts in the current year under sandalwood are swollen by sales of the large stock left unsold in the previous year and by arrear collections on account of last year. Another cause is that in the current year abnormal amounts have been realized from the sale of tanning materials as a result of the removal of the restrictions imposed at the instance of the Munitions Board. Matters have now settled down and it is not expected that anything like the same prices will be realized hereafter. The budget has therefore been framed on a normal basis.

Under *Registration*, it is hardly expected that the abnormal expansion of the current year will continue and the budget estimate repeats the current year's revised figure.

EXPENDITURE.

11. On the expenditure side, there are certain considerations that are common to all departments. The orders of the Secretary of State are now being received on the proposals of the Public Services Commission relating to all the superior services and the additional expenditure calculated on the cadres as at present employed is expected to amount to nearly 24 lakhs per annum. Parallel with this revision, it is hoped that this year will see the revision of the pay of the subordinate services on the basis of the recommendations of the Salaries Committee who have been appointed to inquire into and report on the question of the adequacy of the existing rates of pay of subordinate Government servants and menial establishments, including village officers. In the absence of their report, it is impossible to say what amount is likely to be required for this purpose. Tentatively, we have entered a provision of 53 lakhs, which will provide both for an increase of pay and for the absorption of the temporary war allowances at present granted.

12. Another general cause which, though it affects all departments, appears only under one head is the increase in the cost of buildings. The budget for the Public Works Department shows an increase of 38·34 lakhs. Of this a large part is due to the taking up for execution of long-standing schemes some of which had been deferred since the commencement of the war. The total figure is swollen by the large increases in rates which have already been alluded to.

Another item that is included in this head is the provision of 16 lakhs for relieving local bodies of the cost of maintaining the main lines of communication. This is a matter that has long been under our consideration. Local self-government in Madras proceeded in the early days very much more rapidly than it did in any of the other provinces, and local self-governing bodies in this province undertook, as was done nowhere else in India, the maintenance of practically all the roads that exist. In view of the limited resources of local bodies and of the heavy strain imposed upon the roads while the railways have been unable to fulfil their normal functions, the task of maintaining the roads in proper order has proved to be one beyond the resources of local bodies, even though these are augmented by the retention of tolls, an antiquated form of taxation which has been abolished almost everywhere else in India. And the restoration and proper maintenance of the main lines of communication has become a matter of great urgency. Grants aggregating 26 lakhs were disbursed to local bodies in the years 1918–1919 and 1919–1920 to assist them in restoring these roads to a fit state. At the time these grants were made, proposals were already before the Government of India asking that the Provincial Government might be given an assignment from Imperial revenues for the purpose. The Government of India have undertaken to consider the request in connexion with the question of the financial relations under the Reforms Scheme. In view of the urgent necessity that exists for improving these main lines of communication the Government have decided to put the scheme in operation and have provided 16 lakhs for the purpose. Details of the scheme have not yet been worked out.

13. Another new item of expenditure which appears for the moment under 3. LAND REVENUE, but will later no doubt have a head in the budget for itself, is the expenditure to be incurred by the Commissioner of Labour. As the Council are aware, orders were issued for the placing of Mr. Paddison on special duty in March 1919 to work for the improvement of the condition of the depressed classes. The shortage of officers resulting from the war prevented Mr. Paddison from giving his whole time to this work until near the end of the year since when his inquiries have resulted in showing that the scope of the work to be done goes far beyond what was originally contemplated. It is proposed that Mr. Paddison should now take up the creation of a Department of Labour which will deal with the following items: Emigration, Wage-census, Co-operative housing, Factories Act, Criminal Settlements, Organization of labour, Planters' Labour Act and Workman's Breach of Contract Act. The organization of this department will not be complete for some

time to come. For the present a sum of 5 lakhs has been entered under the head 3. LAND REVENUE and another sum of 2 lakhs under 22. EDUCATION for the opening of elementary schools for the depressed classes.

14. *Education.*—The following statement shows the expenditure on education including industries incurred in recent years from all public sources, i.e., Imperial, Provincial, local and municipal funds. It includes both recurring and non-recurring charges, but does not include expenditure on educational buildings incurred by local boards and municipalities from their own funds.

Year.	Imperial funds.	Provincial funds.	Local funds.	Municipal funds.	Total.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1911–1912	3·05	45·81	10·83	4·27	63·96
1912–1913	19·77	54·08	11·64	4·53	90·02
1913–1914	34·88	61·74	11·04	4·17	111·83
1914–1915	32·35	58·59	12·84	5·74	109·52
1915–1916	20·85	62·08	13·31	5·83	102·07
1916–1917	21·40	70·48	13·41	6·16	111·45
1917–1918	23·66	78·96	14·84	5·86	123·32
1918–1919	30·45	86·63	15·09	6·70	138·87
1919–1920 (Budget)	33·69	106·26	20·24	7·73	167·92
1919–1920 (Revised) ..	31·95	99·67	18·62	8·28	158·52
1920–1921 (Budget)	33·72	121·08	1	8·72	183·20

15. The next statement shows how much of the above expenditure was incurred on *elementary* education alone. This also includes both recurring and non-recurring charges, but excludes expenditure on educational buildings incurred by local boards and municipalities from their own funds.

Year.	Imperial. funds.	Provincial funds.	Local funds.	Municipal funds.	Total.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1911–1912	1·25	27·69	8·11	2·60	39·65
1912–1913	10·05	33·72	8·72	2·66	55·15
1913–1914	23·58	36·37	8·64	2·67	71·26
1914–1915	20·20	36·01	9·51	2·98	68·70
1915–1916	13·31	38·30	9·61	3·26	64·48
1916–1917	12·68	42·35	9·68	3·39	68·10
1917–1918 (Actuals) . ..	15·81	47·46	10·85	3·37	77·49
1918–1919 („)	21·27	55·29	9·67	3·38	89·61
1919–1920 (Budget)	21·23	61·92	14·33	4·14	101·62
1919–1920 (Revised)	21·26	63·37	12·31	4·50	101·44
1920–1921 (Budget)	21·20	72·92	13·02	4·74	111·88

16. The Government confidently anticipate a very large development in this department at an early date. But the foundations, which include the proper organisation of the department for an advance and the expansion of training facilities, must be well laid before the superstructure can be placed upon them. Though there have been great advances in recent years, the war has most regrettably delayed in some respects the taking of these preliminary measures, and the Director has found himself handicapped especially by want of trained teachers in making the large advances which are demanded. The expenditure incurred by Government on education has expanded from 18·54 lakhs in 1900–01 to 42·49 lakhs in 1910–11 and 154·80 lakhs in 1920–21. Throughout the greater part of this period, the Director has had the help of a single deputy and the work has become altogether too much for the two officers to control. It is now proposed to give him two additional Deputy Directors, one of whom will be a lady and will specially devote her time to the development of

female education. The number of training schools in 1901, 1911 and 1919 was 74, 83 and 132 with a strength of 1,612, 2,989 and 6,422. The number of training colleges in 1911 which was 2 with 57 pupils has in 1919 risen to 3 with 188 pupils. The budget for next year provides 2·06 lakhs for opening additional training schools.

The outlay incurred by the Government for primary schools, which amounted to 26·03 lakhs in 1910–11, has been increased to 94·12 lakhs in 1920–21. There has also been an increase in expenditure on other branches of Education. In 1918–19 it was decided to raise 18 of the incomplete secondary schools managed by local bodies to the grade of complete secondary schools and to open 49 new middle schools under the management of local bodies. For the coming year we have entered a provision of 1·50 lakhs for opening additional schools of this class. The Government have also taken over in the current year four model high schools at Tellicherry, Coimbatore, Tirūvalur and Chittoor, thus giving further relief to local bodies. The budget provides for grants of 44·38 lakhs to local bodies including 3·50 lakhs for opening new elementary schools and 43·26 lakhs to aided institutions. In G.O. No. 659, Education, dated the 21st May 1919, it was announced that, with effect from the 1st April 1919, the minimum pay of trained teachers in elementary schools for boys and of women teachers in elementary schools for girls under public management would be raised to Rs. 12 and Rs 13 per mensem, respectively. The budget includes the allotment of 1·27 lakhs provided for the purpose in the current year. The question of a further increase will be considered on receipt of the report of the Salaries Committee.

17. *Medical.*—The development under this head, though taken up later, has been hardly less rapid than that under Education. The expenditure, which stood at 16·77 lakhs in 1915–16, has risen to 44·54 lakhs in the coming year's budget. One of the causes for the large advance is the fact that the Government have during recent years taken under their control the Royapetta hospital and twenty mufassal head-quarter hospitals, involving an expenditure of nearly 7 lakhs, of which only 1 lakh approximately is contributed by local bodies. Again, medical schools have expanded from three in 1915–16 with accommodation for an annual admission of 120 pupils to five in 1919 with accommodation for 279 pupils. Provision for building another school at Guntūr has been made in the next year's budget under 45. CIVIL WORKS. Development in this department has been and is still retarded by the dearth of officers as elsewhere, but in a greater degree. The cadre of the Indian Medical Service provides for 47 officers while there are now actually only 18 on duty. In spite of this shortage, the Surgeon General has made provision for sundry new departures including a tuberculosis hospital, an X-ray institute, instruction in dental surgery for civil assistant surgeons, improvements in the nursing arrangements of Madras, the institution of nursing arrangements up-country and the taking over of the Caste and Gosha hospital, Triplicane, as a step towards the institution of a Women's Medical College.

18. Under the head of *Sanitation*, against 23·19 lakhs in the current year's revised estimate, we have provided 34·52 lakhs in the next year's budget. The main items are grants to local bodies for minor sanitary works and for water-supply and drainage schemes, and a grant of 9 lakhs to the Madras Corporation. Here again, great lack of progress has to be admitted, largely due to lack of staff. Out of 75 municipalities only one has a completed drainage scheme and only 27 have protected schemes of water-supply. Water-supply or drainage schemes including schemes for the improvement of existing works are under execution in the case of 12; plans and estimates have been sanctioned in the case of six, while schemes are under investigation in the case of 37. The execution of these schemes has been delayed by the want of funds, want of officers, and difficulty in procuring materials. Under the first head, great stress has been laid by persons who can speak with authority on the desirability of concentrating funds on big schemes in preference to using them up for minor sanitary works, many of which have little result when completed. Under the head of staff, provision is made for an advance by the appointment of three more Deputy Sanitary Commissioners. The deficit in materials can only be made good in course of time. But the Government hope that by the time the reformed Government takes over, it will be possible to make a real advance in respect of the essential services of water-supply and drainage.

19. *Industries.*—This department dates practically from 1914–15, and while a great part of its energies has been taken up in the supply of munitions during the war, there can be no doubt that circumstances arising out of the war have given a great stimulus to its activities. The expenditure has advanced from 2·41 lakhs in 1916–17 to 8·39 lakhs in 1919–20. For 1920–21 the grant is 13·77 lakhs which includes larger provision for piscicultural works, grants-in-aid to industrial schools, and miscellaneous experiments, and allotments for the reorganization of the Weaving Branch, the District Industrial Staff and the Madras Technical Institute (Leather Trades Institute and Madras Trades School).

20. *Agriculture.*—This is a department at the organization of which provision was made for an ultimate and an immediate scale of staff, and the object in view is to work up from the latter to the former as fast as funds can be provided and suitable officers employed. The following table compares the superior staff proposed to be employed in 1920–21 with that in 1914–15 :—

	1914-15.	1920-21.
Director of Agriculture	1	1
Principal of the Agricultural College	1	1
Agricultural Chemist	1	1
Economic and Lecturing Botanists	2	2
Sugarcane Expert	1	1
Deputy Directors	3	10
Planting Expert	1	1
Mycologist	1	3
Entomologist	1	1
Assistant Directors of Agriculture	2	7
Assistant Principal	...	2
Gazetted Assistants in Science	...	3
Agricultural Engineer	...	1
Assistant Agricultural Engineers	...	2
Expert Officers	...	7
	14	43

21. *Co-operative societies.*—In this case the expenditure is entirely in connexion with the staff. It has always been hoped that the time will come when it will be possible to dispense with official supervision and audit and hand over the bulk of the work to private enterprise. The Registrar, however, while proposing a very large development in the movement involving the formation of nearly 4,500 new societies in the next two years, has expressed his conviction that it is impossible for some years to come to dispense with official fostering and has submitted proposals for a large increase of staff, which is to be placed on a temporary basis for five years. Copies of these proposals were placed before the members of the Finance Committee for their scrutiny and they have unanimously decided that the Registrar's proposals are on the right lines and accordingly an increase of about two lakhs has been included in the budget.

22. *Forests.*—As already explained, there has been a recasting of forest policy, and attention is now being given to exploitation where formerly conservation only was done. Two exploitation schemes for which provision has been made are those of the sal forests in Goomsur and the Chenat Nayar forests in Coimbatore. It is hoped that both these schemes will be remunerative.

23. *Police.*—The increase in expenditure under this head amounts to about 5½ lakhs of which sum about a half may be put down to increase in the salaries, allowances and contingencies of the staff which has been found necessary from time to time. The remainder provides for the redemption of the undertaking given at the time of the introduction of the Police Commission's proposals to provide houses for the subordinate staff. Efforts have been made over a long series of years to push on with the scheme of building quarters which will suffice to provide accommodation for all constables, head constables and sub-inspectors. The total cost, however, was found even before the war to amount to no less than 72 lakhs and the present cost would be very much higher than that. The carrying out of a scheme of this magnitude cannot but take a very large number of years. The Government have therefore decided in the intervening period to rent houses for the officers and men concerned for whom no Government quarters are ready. A sum of 2·75 lakhs has been provided for this purpose. This of course will be reduced as fast as Government quarters are provided.

24. *Courts of Law.*—The total increase is about 5 lakhs, the bulk of which relates to the revision of pay of the several services. The cost of the executive branch of the Indian and Provincial Civil Services is debited to 3. LAND REVENUE and 19-A. COURTS OF LAW in the proportion of seven to three. The budget also provides 1 lakh for carrying into effect the long deferred scheme of opening additional District and Sessions Courts at Tanjore, Anántapur and Vellore.

25. Lastly may be mentioned the provision of 5 lakhs under 18. GENERAL ADMINISTRATION for elections under the Reforms scheme. It is very difficult at present to estimate what sum will be required for this important matter. The preparation and printing of the registers, the taking of nominations, the arrangements for polling, the hearing of appeals will all involve considerable expenditure and a great deal of organization in advance. Mr. Evans has been put on special duty to make proposals for dealing with these questions and is likely to be in charge of the arrangements until the work is completed.

26. The following tables compare the figures of the budget and revised estimate for revenue and expenditure under the chief heads :—

Receipts.

Heads of revenue.	Revised estimate, 1919–1920	Budget estimate, 1920–1921.	Increase (+) or decrease (—) of the Budget over the Revised.
	LAKHS.	LAKHS.	LAKHS.
I. AND XXIX. LAND REVENUE INCLUDING PORTION OF LAND REVENUE DUE TO IRRIGATION.	359·00	359·01	+ ·01
IV. STAMPS	95·00	98·00	+ 3·00
V. EXCISE	266·80	282·50	+ 15·70
VIII. INCOME-TAX EXCLUDING SUPER-TAX AND EXCESS PROFITS DUTY	57·50	56·00	— 1·50
IX. FOREST	61·00	55·10	— 5·90
X. REGISTRATION	33·00	33·00	Nil.
OTHER HEADS	76·01	71·20	— 4·81
TOTAL ...	948·31	954·81	+ 6·50
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL REVENUE	+ 21·19	+ 18·86	— 2·33
TOTAL RECEIPTS ...	969·50	973·67	+ 4·17

Expenditure.

Heads of expenditure.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.	Increase (+) or decrease (—) of the Budget over the Revised.
	LAKHS.	LAKHS.	LAKHS.
3. LAND REVENUE	136·23	159·57	+ 23·34
11. FOREST	36·05	43·32	+ 7·27
18. GENERAL ADMINISTRATION	19·32	23·22	+ 3·90
19-A. COURTS OF LAW	99·03	103·77	+ 4·74
20. POLICE	141·26	146·89	+ 5·63
22. EDUCATION	123·56	139·04	+ 15·48
24-A. MEDICAL	35·05	44·54	+ 9·49
24-B. SANITATION	23·19	34·52	+ 11·33
26-A. AGRICULTURE INCLUDING CO-OPERATION	19·12	26·15	+ 7·03
26-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS INCLUDING INDUSTRIES	19·20	22·51	+ 3·31
32. MISCELLANEOUS	7·47	11·80	+ 4·33
33. FAMINE RELIEF	9·64	Nil.	— 9·64
45. CIVIL WORKS—CIVIL	37·39	32·01	— 5·38
45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT ..	74·65	112·99	+ 38·34
OTHER HEADS	192·57	188·76	— 3·81
TOTAL EXPENDITURE ..	973·73	1,089·09	+ 115·36

27. The total expenditure for the year 1920-21 as thus evolved amounts to a sum of 1,089 lakhs, which is the largest amount ever yet set down for expenditure in the Presidency for a year. Large as the amount is, it is still very far short of the needs of the Presidency. As has been indicated under the various heads, progress has been delayed in almost every direction. Under the heads of Education, Medical, and Police the expenditure per head of population in Madras is less than half the expenditure in the sister province of Bombay. Similar comparisons might be made with other provinces in respect of the expenditure under other heads, notably that of General Administration. The increase of prices renders re-examination of salaries imperative. The need for more money to spend on sanitation is wellknown to every member of the Council. Jail reform is only delayed pending the report of the Jails Committee. With this leeway to be made up in the established departments, the new departments, such as Industries, Fisheries, Agriculture, Co-operation and Labour are all crying out for funds and will need more and more as time goes on. The Council must not therefore expect that the sum now set down for expenditure is anywhere near the maximum. On the contrary, it is the lowest sum which, after anxious discussion with the Finance Committee, the Government feel should be provided. In this connexion, it may be noted that the Members of the Finance Committee have been in touch with the Government throughout the preparation of this budget. Early in October, they were asked to suggest schemes which they desired to see included. In November, these schemes and those which were put forward by heads of departments were discussed and an order of priority arranged. A budget was then drawn up on this basis. This was discussed with and approved finally by the Finance Committee at its meeting of January last and the Government hope that it will be found acceptable to the Council at large.

3rd February 1920. C. G. TODHUNTER.

PART III.

Detailed Memoranda explanatory of the figures under each Major Revenue head and under each Major Expenditure head of account.

Introductory.

The conditions of Provincial finance are determined by the terms of an administrative arrangement subsisting between the Government of India and the Local Government and known as the Provincial Settlement. The revenue and expenditure of the province as classified in the public accounts are divided between the two Governments in accordance with the terms of this settlement.

With effect from the 1st April 1911 this Provincial Settlement, which had hitherto been subject to change, was made permanent subject to the following conditions:—

(1) It shall not be subject to revision in the future, except by way of commuting fixed assignments into growing revenue;

(2) in case of serious famine the question of assistance from Imperial revenues will be duly considered by the Government of India;

(3) in special cases where the Local Government are unable to meet their requirements from their current revenues or by drawing on their balances, they should take the necessary amount as a short interest-bearing loan from the Government of India repayable in suitable instalments; and

(4) the Government of India reserve the right to call for assistance from Provincial revenues in case of serious embarrassment in their own finances.

At the same time Forest revenue and expenditure, which had hitherto been divided, were made wholly Provincial.

2. The present statement does not deal with the heads which are wholly Imperial. The following table shows the several heads of revenue and expenditure which are divided between Imperial and Provincial :—

Revenue.			Expenditure.		
Major heads.	Imperial share.	Provincial share.	Major heads.	Imperial share.	Provincial share.
1	2	3	4	5	6
I. LAND REVENUE	One-half	One-half	1. REFUNDS AND DRAWBACKS.	The share in the minor heads under this major head follows that of the corresponding major heads of receipts.	
IV. STAMPS	One-half	One-half	2. ASSIGNMENTS AND COMPENSATIONS.		
V. EXCISE	One-half	One-half	6. STAMPS	One-half	One-half.
VIII. INCOME-TAX ..	One-half	One-half	7. EXCISE	One-half	One-half.
XXIX. MAJOR IRRIGATION WORKS.	One-half	One-half	10. INCOME-TAX ..	One-half	One-half.
			33. FAMINE RELIEF ..	Three-fourths.	One-fourth.
			42. MAJOR IRRIGATION WORKS.	One-half	One-half.

The remaining heads dealt with in this statement are wholly Provincial.

I. & 3. Land Revenue.

Revenue. 6

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Ordinary revenue	693·18	694·51	683·52	710·47	707·91	711·77
Sale-proceeds of waste lands and redemption of land-tax	2·56	3.78	1·72	2·50	5·34	2·25
Miscellaneous	4·43	4·94	5·95	4·59	4·75	4·01
Total shared ..	700·17	703·23	691·19	717·56	718·00	718·03
Deduct—Portion of Land Revenue due to Irrigation	– 102·08	– 108·33	– 105·47	– 107·22	– 111·47	– 110·36
Net total shared ..	598·09	594·90	585·72	610·34	606·53	607·67
Provincial share ..	299·04	297·45	292·86	305·17	303·27	303·83

Expenditure. 25–40

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Charges of District Administration.	47·86	48·11	50·88	51·67	54·72	57·85
Survey and Settlement	10·83	13·18	14·77	14·76	16·48	17·73
Land Records	29·33	29·01	29·76	30·38	29·04	30·88
Inam Commissioner	·12	·07	·07	·17	·08	·16
Allowances to District and Village officers.	34·62	34·44	34·41	35·96	35·11	35·65
Additional provision for enhanced war allowances.	..	..	..	1·30	..	..
Lump provision for revision of pay of subordinate services.	..	..	..	..	·80	12·30
Lump provision for promoting the welfare of depressed classes.	..	..	..	..	..	5·00
Total ..	122·76	124·81	129·89	134·24	136·23	159·57

Revenue. 6

3. *Ordinary Revenue.*—The budget estimate for the current year was framed on the basis of normal conditions. The decrease in the revised estimate is due to smaller collections of water-rate and miscellaneous revenue and larger remissions than were anticipated on account of the unfavourable conditions of last year in the districts of Ganjām, Gōdāvari, Guntūr, Cuddapah, Kurnool, Chingleput, Chittoor, North Arcot, South Arcot and Salem. This has, however, been partly counter-balanced by collection of arrears outstanding from the previous year. The budget for 1920–1921 has been fixed on the assumption that the seasonal conditions in the ensuing year will be normal. The budget also takes credit for a small increase on account of the introduction of resettlement rates in two taluks of the South Arcot district and the Vizagapatam district.

4. *Sale-proceeds of waste lands and redemption of land-tax* and *Miscellaneous.*—The figures under these two minor heads are fluctuating and are based on actuals. Special receipts from the sale of waste lands in the Vizagapatam and Kistna districts which were not anticipated at the time of framing the budget account for the increase in the revised estimate for 1919-1920 under the former minor head. The receipts from 'fees charged for the time and labour of the Land Records staff' which were hitherto shown under 'Miscellaneous' are with effect from the current year being taken in reduction of charges under 3. Land Revenue—Land Records.

25-40 *Expenditure.*

26-31 5. *Charges of district administration.*—The increase in the revised estimate occurs
mainly under 'Allowances' and 'Contingencies'. The excess under the former item
28-30 is due partly to the incurring of larger expenditure on travelling allowances mainly
as a consequence of the enhancement of the daily allowance of inferior servants from two to four annas and partly to the transfer to this minor head of a portion of the lump provision entered in the budget in the major head summary for enhanced war allowances; while the increase under the latter item, viz., Contingencies, is chiefly the result of larger postage and telegram charges, enhanced remuneration to copyists and examiners and increased charges on account of the Laccadive and Amindivi islands. The above excess has, however, been counterbalanced to some extent by
26 savings in 'Salaries' attributable to the absence on long leave of a large number of
officers in the higher grades.

The budget for 1920-1921 contains the following lump provisions (of which three-tenths are transferable to 19-A. Courts of Law):—

	(i) Revision of pay of Indian Civil Service officers in pursuance	5·07
26	of the recommendations of the Public Services Commission.	
	(ii) Revision of pay of Provincial Civil Service officers	·87
25	(iii) Addition to the contract contingent grant owing to increased postal and telegraph rates.	·99

29-31 The above additions, partly counterbalanced by a smaller provision under taluk
establishments, account for the increase over the revised estimate for 1919-1920.

32-36 6. *Survey and settlement.*—As in 1918-1919, the budget for the current year pro-
34 vided for one party for estate surveys the cost of which is recoverable from the
estates concerned.

The increase in the revised estimate is due mainly to the grant of enhanced war allowances provision for which appeared in the budget in the major head summary,
34 and to smaller recoveries on account of estate surveys. The budget for 1920-1921
includes larger provision for temporary establishment in the Survey Controlling
35-36 Office, for Settlement parties and also a lump provision of ·10 for the reorganization
32 of the Survey Department in pursuance of the recommendations of the Public
Services Commission.

7. *Land Records.*—In the budget for 1919-1920 credit was taken under the receipt
36-39 head I. Land Revenue for the 'fees charged for the time and labour of the Land
Records staff'; but, as already stated, it has been decided that these receipts should hereafter be exhibited in the accounts as a deduction from charges. As a conse-
38 quence of this change, the revised estimate for 1919-1920 shows a decrease as
compared with the budget, but it has been reduced as a result of an increase under war allowances for the reason already alluded to.

37 The budget for 1920-1921, besides allowing for larger expenditure on establish-
38 ments for preparing revenue and agricultural statistics and for smaller recoveries
from fees charged for the time and labour of the Land Records staff, includes
37 a lump provision of ·77 for increasing the number of revenue inspectors in this
Presidency.

8. *Allowances to district and village officers.*—To this minor head is debited the expenditure on account of village establishments other than karnams and assistant karnams. The decrease in the revised estimate for 1919–1920 as compared with the budget for that year occurs under payments on account of both ryotwari and proprietary village service establishments and under petty construction and repairs. The budget for next year besides allowing for larger expenditure on the above items includes lump provisions aggregating ·31 for the revision of village establishments. 39–40 40 40

9. The following lump sums have been provided in the budget for 1920–1921:—

(i) 12·30 for revision of pay of the subordinate services; and

(ii) 5·00 for promoting the welfare of the depressed classes. 25

Item (i).—The question of the adequacy of the existing rates of pay of subordinate Government servants and menial establishments, including village officers, has been referred to a 'Salaries Committee.' The situation created by the increase in the prices of the necessaries of life which has been a marked feature since 1918 is now being met by a system of special war allowances to subordinates drawing Rs. 50 per mensem and less; but this form of relief cannot be continued indefinitely. The changed conditions will probably render a readjustment of salaries necessary. It is probable that the recommendations of the Salaries Committee will involve expenditure over and above the war allowances now granted to subordinates. A lump provision of 12·30 has accordingly been entered provisionally under this head. The expenditure will eventually be distributed among the several service heads affected.

Item (ii).—With a view to improving the condition of the depressed classes throughout this Presidency, a Special Officer has been appointed for the purpose of dealing with problems connected with the education of these classes and with the best means of raising their standard of living by providing them with house-sites and wells, by encouraging co-operation among them and by improving their labour conditions. It is also proposed that the Special Officer who will be known as the Commissioner of Labour should take up the creation of a Department of Labour to deal with emigration, wage-census, co-operative housing, Factories Act, criminal settlements, organization of labour, Planters' Labour Act and Workman's Breach of Contract Act. The charges on account of educational facilities to be given to the depressed classes have been shown under 22. Education, while a lump provision of 5·00 to meet the other items of expendtiure has been entered under the present major head.

IV & 6. Stamps.

* *Revenue.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921
Sale of general stamps	52·79	52·68	58·46	58·00	75·00	80·00
Sale of court-fee stamps	101·14	99·90	104·19	105·00	112 60	113·70
Duty on impressing documents ..	1·08	·83	·85	1·12	1·32	1·32
Fines and penalties	·81	·77	·83	·80	1.00	·90
Miscellaneous	·07	·05	·07	·08	·08	·08
Total ..	155·89	154·23	164·40	165·00	190·00	196·00
Provincial share (one-half) ..	77·94	77·12	82·20	82·50	95·00	98·00

* This head is not open to discussion.

41–42 *Expenditure.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Superintendence	·29	·51	·49	·31	·55	·35
Charges for the sale of general stamps	2·21	2·22	2·48	2·29	3·18	2·99
Charges on sale of court-fee stamps ..	·93	·91	·91	·92	1.00	·94
Stamp paper supplied from Central Stores	1·03	1·24	·95	1·06	1·30	1·23
Additional provision for enhanced war allowance	..	..	..	·04	..	..
Total ..	4·46	4·88	4·83	4·62	6·03	5·51
Provincial share (one-half) ..	2·23	2·44	2·42	2·31	3·01	2·75

Revenue.

7 10. The receipts represent the share, credited to this major head, of the sale-proceeds of the unified postal and revenue stamps, the sale-proceeds of bills of exchange and other general stamps, of court-fee stamps, and of stamped papers for copies of documents, the duty for embossing one-anna receipt and cheque stamps, the fees levied under the Indian Stamp Act, 1899, in respect of documents brought for adjudication and documents unstamped or insufficiently stamped, and fines and penalties levied by Judicial and Revenue officers under the Stamp Act on insufficiently stamped instruments.

7 11. The revenue from the unified postal and revenue stamps is credited to the Imperial head POST OFFICE. Out of this revenue, the Government of India have sanctioned the credit to the head STAMPS of a sum of 3·50 per annum, the amount being included under the minor head *Sale of general stamps.*

12. The budget for the current year provided for the normal growth of revenue under this head. The latest actuals however indicate that this anticipation will be largely exceeded as a result mainly of the revival of trade and litigation after the cessation of the war. The budget for the coming year allows for a further increase of 6·00.

Expenditure.

41 13. The expenditure under this major head relates to the Central Stamp Office, and to charges connected with the sale of general and court-fee stamps, and to the cost of stamp paper.

14. *Superintendence.*—The clerical establishments of the Stationery and Stamp offices at Madras are placed on a single list, and the total cost of the combined establishment was distributed between the heads 6. STAMPS and 30. STATIONERY AND PRINTING in the proportion of 10 to 17 up to the 1st March 1915. Since then owing to the revision of the establishment, the proportion has been altered to 13 to 25.

The revised estimate for 1919–1920 includes freight charges on supplies of post-cards indented for in 1918–1919 but received from the Controller of Stamps, Calcutta, and paid for in 1919–1920.

42 15. *Charges for sale of general stamps.*—The increase in the revised estimate for 1919–1920 as compared with the budget under this head is chiefly due to larger expenditure anticipated on account of discount on the sale of general stamps.

V. & 7. Excise.

Revenue. 8—9

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Licence and distillery fees and duties for the sale of liquors and drugs.	351·00	381·23	440·29	442·71	505·55	536·79
Gain on sale-proceeds of excise opium	13·32	14·08	14·02	16·00	16·20	16·75
Duty on ganja	5·44	5·70	6·75	6·70	7·86	7·87
Fines, confiscations and miscellaneous	2·27	2·51	3·39	2·76	3·99	3·59
Total ..	372·03	403·52	464·45	468·17	533·60	565·00
Provincial share (one-half) ..	186·01	201·76	232·22	234·08	266·80	282·50

Expenditure. 42

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
District Executive establishment ..	·06	·02	·02	·03	·02	·03
Portion of the combined Salt and Excise establishments ..	18·10	18·03	21·04	21·89	22·20	23·02
Additional provision for enhanced war allowances	..	..	..	·54	..	..
Total ..	18·16	18·05	21·06	22·46	22·22	23·05
Provincial share (one-half) ..	9·08	9·03	10·53	11·23	11·11	11·52

Revenue. 8–9

16. *Licence and distillery fees, etc.*—Previous to the year 1914–1915 there was a steady increase in the revenue under this minor head consequent upon successive enhancements of the rates of excise duty on country spirits, larger collections under tree-tax, an increase in consumption of country spirits—notwithstanding successive reductions in the number of shops sold—and increased rentals from toddy, arrack and opium shops. This increase received a check in the year 1914–1915 from the disturbance of economic conditions caused by the war, and the actuals for that year showed a decline of ·74. The year 1915–1916 witnessed a further decline of 15·30. Since 1916–1917, however, there has been a marked recovery and the actuals for that year and the years following show advances of 21·33, 30·23 and 59·06, respectively, over those of the previous years. The budget estimate for the current year was framed on a conservative basis after taking into account the unfavourable agricultural situation in certain districts. The progress of actuals however indicates that the revenue will exceed budget anticipations, the increase occurring especially under 'Country spirits' and 'Toddy' due in the former case to larger consumption on account of high wages and in the latter to speculative biddings at auction sales of toddy shops. 8

The rates of excise duty on country spirits were raised from 1st April 1918 by 10 annas per proof gallon in most of the districts, by Re. 1-4-0 in the Ceded Districts, Kurnool, Ganjām, Vizagapatam, Madras and South Kanara and by Rs. 2-8-0 in Malabar. With effect from the 1st April 1920, the rates will be raised still

further by 10 annas per proof gallon in the Ganjām and Vizagapatam districts, Madras City and Saidapet taluk, by Rs. 2–3–0 in the South Kanara district and by 15 annas in the rest of the Presidency. The rates of tree-tax were enhanced from 1st October 1918 by 25 per cent in the districts of Ganjām, Vizagapatam, South Kanara and Malabar, by $33\frac{1}{3}$ per cent in the Ceded Districts and Kurnool and by 20 per cent in the rest of the Presidency except Ramnad and Tinnevelly.

The consumption of country spirits was actually smaller in 1916–1917 than in 1914–1915 and much lower than in 1913–1914 and 1912–1913. There was a trifling increase in consumption in 1917–1918, as compared with the previous year, but it still remained far below that of 1913–1914 and 1912–1913. There was a further increase in consumption in 1918–1919 though comparatively small, but the figures for 1919–1920 so far as they are available indicate that there will be an abnormal increase which can only be attributed to an abnormal increase in the earnings of the consuming classes.

The budget estimate for 1920–1921 allows for the average growth of revenue in recent years.

17. *Gain on sale-proceeds of excise opium.*—This Presidency is supplied with Ghazipur opium, free of cost in the first instance. Of the gross sale-proceeds, an amount calculated on the quantity actually sold at a fixed rate representing the estimated cost of production is credited to the Imperial head II. OPIUM, and the balance to the shared head V. EXCISE—*Gain on sale-proceeds of excise opium.* The rentals derived from opium shops are, however, shown under the minor head *Licence and distillery fees, etc.* The cost price of opium was raised from Rs. 11 to Rs. 13 per seer with effect from the 1st April 1918. The issue price of opium, which before stood at Rs. 45 per seer was, with effect from the 1st April 1919, raised to Rs. 50 per seer.

The revised estimate for the current year is based on the latest actuals available, and the budget estimate for the ensuing year practically follows the current year's revised estimate.

18. The duty on ganja which then stood at Rs. 5 per seer was raised to Rs. $7\frac{1}{2}$ from 1st April 1911, to Rs. 10 from the 1st April 1914, to Rs. $12\frac{1}{2}$ from the 1st April 1915, to Rs. 15 from the 1st April 1918, and to Rs. $17\frac{1}{2}$ from the 1st April 1919.

The receipts from this source are credited to the third minor head, viz., *Duty on ganja*, while the rents from retail shops are shown, as in the case of opium shops, under the minor head *Licence and distillery fees, etc.*

43 *Expenditure.*

19. Under the head *District Executive establishment* are recorded the charges for registration of agreements of renters of vend areas, and of holders of independent shops the annual rental of which exceeds Rs. 1,000 and expenditure on rewards and contingencies.

20. *Portion of the combined salt and excise establishment.*—The expenditure on the combined establishments, which is arrived at after deducting the charges on account of Salt excise licensees' works, and salt purchase and freight, from the total cost of the combined departments of Salt and Excise, is apportioned between the heads 5. SALT (Imperial) and 7. EXCISE (shared equally between Imperial and Provincial) in the ratio of 1 to 2, this being approximately the ratio which the salt revenue bore to the excise revenue in 1907–1908. The increase in the actuals for 1918–1919, as compared with those of the preceding year, is chiefly due to (1) the revision of the scale of pay of subordinates of the Salt and Abkāri Department which was introduced from 1st April 1918; (2) the grant of war allowances and (3) increased expenditure on the construction of quarters and buildings in connexion with the new salt extensions.

The budget estimate for 1920–1921 includes a lump provision of ·18 debitable to this head on account of the revision of the pay of the officers of the Salt and Abkāri Department as a result of the recommendations of the Public Services Commission and contains larger provision under "petty construction and repairs" for the opening of new salt extensions.

VIII. & 10. Income-tax.

* *Revenue.* 9–10

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Revenue (*a*)	60·09	76·61	80·50	77·90	115·00	112·00
Provincial share (one-half) ..	30·05	38·31	40·25	38·95	57·50	56·00

(*a*) The figures exclude collections of income-tax from Public Works officers in Coorg, which are Imperial.

* This head is not open to discussion.

Expenditure. 43-45

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Collection of income-tax	·66	·68	·90	1·06	1·46	2·01
Additional provision for enhanced war allowances.	..	..	..	·04	..	..
Lump provision on account of the employment of a special staff of income-tax officers.	..	..	..	..	..	·50
Total ..	·66	·68	·90	1·10	1·46	2·51
Provincial share (one-half) ..	·33	·34	·45	·55	·73	1·25

Revenue.

21. With effect from the 1st April 1916, the Government of India have imposed additional taxation to meet Imperial needs. As the head VIII. Income-tax is shared equally between Imperial and Provincial, an assignment equal to one-half of the receipts accruing from the additional taxation is being made from Provincial to Imperial as explained in paragraph 158 infra. 9–10

22. The proceeds of the super-tax imposed under Act VIII of 1917 and of the excess profits duty which the Government of India have decided to levy during 1919–1920 are credited wholly to Imperial heads and are consequently not included in the figures given above which relate to the divided head Income-tax.

23. With effect from 1919–1920 the Government of India have exempted incomes below Rs. 2,000 per annum from assessment to income-tax and have given a compensatory assignment to Provincial funds for the loss entailed by such exemption as explained in paragraph 158 infra.

24. The increase in the revised estimate for 1919–1920 as compared with the budget for the year is attributed to the collection of arrears outstanding from the previous year. The budget estimate for 1920–1921 provides for smaller arrear collections, but takes account of the increase which may be expected as a result of the extension of trade and of the better administration of the tax. 9

Expenditure. 43–45

25. In order to cope with the increased work arising out of the provisions of the Indian Income-tax Act, 1918, a special income-tax officer was appointed for the town of Madras temporarily for a period of two years from August 1918. The staff of inspectors and accountants employed in the city for income-tax work has also been enlarged, and their pay revised. These causes account mainly for the increase since 1918–1919. Additional income-tax establishments have also been sanctioned for

mufassal districts in the current year. The budget estimate for the ensuing year, besides including provision for the above, contains a lump provision of ·50 for the employment of special income-tax officers to improve the methods of assessment and investigation.

IX. & 11. Forest.

10 *Revenue.*

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Timber and other produce removed from the forests by Government agency	8·31	13·90	14·40	15·60	19·60	17·98
Timber and other produce removed from the forests by consumers or purchasers	31·93	35·39	28·81	29·82	36·20	32·79
Confiscated drift and waif wood ..	·16	·19	·19	·17	·20	·16
Miscellaneous	5·56	5·10	4·51	3·77	5·00	4·17
Total ..	45·96	54·58	47·91	49·36	61·00	55·10

45–48 *Expenditure.*

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Conservancy and works	11·54	12·98	14·03	16·42	15·53	18·70
Establishment	16·89	17·22	17·80	20·08	20·52	24·62
Additional provision for enhanced war allowances	..	..	..	·75	..	..
Total ..	28·43	30·20	31·83	37·25	36·05	43·32

10 *Revenue.*

26. *Timber, etc., removed by Government agency.*—The increase in the revised estimate for 1919–1920 as compared with the budget estimate occurs mainly under 'Timber' and 'Sandalwood', due in the latter case to the anticipated sale of the large stock of sandalwood left unsold in 1918–1919, to the extraction of a larger quantity in the current year and to arrear collections on account of last year. The budget estimate for 1920–1921 provides for more normal transactions.

27. *Timber, etc., removed by consumers or purchasers.*—The revised estimate for 1919–1920 shows an increase of 6·38 as compared with the budget for that year under 'Firewood and charcoal,' 'Grazing and fodder grass' and 'Other minor produce'. The bulk of this increase, which occurs under the last head, is due to the withdrawal of control over tanning materials by the Indian Munitions Board resulting in the realization of higher prices for them in the open market. The decrease in the budget estimate for 1920–1921 occurs mainly under—

(*i*) 'Firewood and charcoal' owing mainly to the discontinuance of the sale of fuel coupes in the Chenat Nayar Forest which will be worked departmentally for timber; and

(*ii*) 'Other minor produce' owing to the expectation that the prices of tanning materials will not remain at their present level in the ensuing year.

28. *Miscellaneous.*—The increase in the revised estimate for 1919–1920 as compared with the budget estimate occurs mainly under 'Other sources' and is due to the arrear collections of the purchase money in respect of certain estates on the Anamalais. The decrease in the budget for next year is due chiefly to the absence of this special item of receipt.

 Reference to page in the Civil Budget Estimate.

Expenditure. 45-48

29. To the minor head *Conservancy and Works* are debited (*a*) the outlay on the improvement, extension and protection of forests generally, (*b*) the outlay on communications and buildings under charge of the Forest department, (*c*) the cost of the extraction and transport to sale depots of timber and other forest produce exploited departmentally, (*d*) the cost of supervision of the removal of similar produce by private agency, (*e*) charges for the survey and demarcation of forests and (*f*) 45 the cost of cattle, stores, tools and plant. The increase in the actuals for 1917-1918 and 1918-1919 is chiefly on account of charges for the preparation of hay for the Munitions Board. Timber operations also contribute to the increase in 1918-1919. The decrease in the revised estimate for 1919-1920 as compared with the budget estimate for that year is due mainly to a lapse in the provision for 'communications and buildings.' The increase in the coming year's budget is due almost wholly to the inclusion of lump provisions for two schemes, expected to be remunerative, for the exploitation of the Goomsur and the Chenat Nayar forests.

30. *Establishment.*—The increase in the budget estimate for 1920-1921, as compared with the current year's revised estimate, is due to the following causes:—

(i) Inclusion of a lump provision on account of the revision of the pay of 47 Provincial service officers in pursuance of the recommendations of the Public Services Commission;

(ii) Employment of a Forest Utilization officer and staff, and of a special .. officer for the organization of forest panchayats;

(iii) Revision of the scale of pay of Imperial Forest Service officers. (The 46 scheme took effect in the course of the current year, but the revised estimate contains charges for a portion of the year only while the budget for 1920-1921 contains a full year's provision);

(iv) Re-organization of the subordinate executive and protective staff. (The 47 scheme is being introduced gradually);

(v) Larger provision under 'travelling allowances' and 'contingencies.' 48

X. & 12. Registration.

Revenue. 11

—	Accounts. 1916-1917.	1917-1918.	1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
Fees for registering documents	20·51	20·39	22·47	22·46	27·00	27·00
Fees for copies of registered documents	·63	·63	·66	·66	·80	·80
Miscellaneous	3·56	3·70	4·25	3·98	5·20	5·20
Total ..	24·70	24·72	27·38	27·10	33·00	33·00

Expenditure. 49-52

—	Accounts. 1916-1917.	1917-1918.	1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
Superintendence	·54	·50	·53	·55	·60	·67
District charges	12·58	12·90	14·57	15·35	16·01	17·31
Additional provision for enhanced war allowances ..	..	..	..	·30	..	..
Additional provision for contract contingencies ..	..	..	..	..	..	·06
Total ..	13·12	13·40	15·10	16·20	16·61	18·04

Revenue.

11 31. The large increase in the revised estimate for 1919–1920 as compared with the budget for the year is attributed to the prevailing high prices and the investment in land and in speculations due to the abnormal profits earned during the war. In view of the abnormal receipts in the current year, it has not been considered advisable to provide for any growth of revenue in the coming year.

Expenditure.

49 32. The minor head *Superintendence* comprises charges on account of the Inspector-General of Registration, his office establishment and contingencies, while *District charges* represent the salary of district registrars and sub-registrars and their establishment, and contingent charges.

50-52 33. *District charges.*—The figures from 1918–1919 include expenditure on account of (*a*) the grant of war allowances and (*b*) the introduction from the 1st April 1918, of a scheme for the reorganization of the clerical establishments in Registration offices.

52 The budget estimate for 1919–1920 included a lump provision of ·12 for the revision of pay of district registrars in pursuance of the recommendations of the Public Services Commission. The revised scale of pay was given effect to from the 2nd April 1919, and the present incumbents were permitted to count their service as district registrars for increments in the new scale of pay. The budget provision will accordingly be exceeded. Larger expenditure is also anticipated on section-writing and copying owing to an increase in the number of applications for encumbrance certificates, the production of which has been made compulsory in the case of sales of immovable property of the value of Rs. 100 and over against the former limit of Rs. 500.

52 The budget estimate for 1920–1921 besides providing for a further increase of ·21 under section-writing and copying, larger expenditure on travelling allowances, and for the revision of the cadre of Sub-Registrars includes lump provisions for the following objects :—

(*a*) Opening new offices	·14
(*b*) Probationary clerks	·08
(*c*) Revision of the pay of Sub-Registrars	·50
(*d*) Bifurcation of the registration districts of Tanjore and Tinnevelly	·14

* 1. Refunds and Drawbacks.†

22-23 *Expenditure.*

—	Accounts.			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
	1916-1917.	1917-1918.	1918-1919.			
Land Revenue	·80	·89	1·62	·80	·86	·75
Stamps	·86	·87	·86	·88	1·05	·90
Excise	·26	·27	·28	·28	·40	·35
Income-tax	·16	·27	·89	·75	4·50	1·25
Forest	·57	·36	·37	·34	·55	·37
Registration	·04	·05	·07	·05	·08	·08
Total ..	2·69	2·71	4·09	3·10	7·44	3·70

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

† Drawbacks occur under Customs only and are wholly Imperial.

23 34. The amounts shown above represent the debits to Provincial funds of the expenditure under *Refunds* in proportion to the Provincial shares of the revenues under the respective heads in connexion with which refunds are made. The charges

under the head are of a fluctuating character and are not subject to any departmental control. Large refunds of income-tax collections of the year 1918–1919 mainly account for the increase in the revised estimate for 1919–1920.

* 2. Assignments and Compensations.†

Expenditure. 28–25

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Inamdars and other grantees ..	·05	·05	·05	·05	·05	·05
Pensions in lieu of resumed lands ..	2·00	1·87	2·05	1·98	2·03	1·98
Malikhana	2·97	2·91	3·03	2·97	3·00	2·98
Miscellaneous Land Revenue compensations	..	..	..	..	..	..
Excise compensations	·93	·73	1·05	1·20	1·23	1·70
Total ..	5·95	5·56	6·18	6·20	6·31	6·71
Provincial share (one-half) ..	2·98	2·78	3·09	3·10	3·15	3·35

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

† This head is not open to discussion.

35. The minor heads here are treated as wholly Imperial, wholly Provincial, or divided between Imperial and Provincial, according to the classification of the corresponding heads of revenue. The charges consist chiefly of pensions paid to landholders as compensation for lands resumed by Government, malikhana allowances and other special compensations. *Excise compensations* represent mainly the compensation paid by Government in lieu of abkāri and opium privileges which have been either leased or resumed in Native States. The main items under this head are an annual payment to the Nawab of Banganapalle for the lease to Government of the abkāri and opium revenue of that State, a compensation to the Travancore State for the suppression of ganja cultivation, and an annual refund to the French Government of the duty on opium and ganja supplied to French renters. The payment to the Banganapalle State which was hitherto a fixed amount will hereafter be made on the basis of the *net* collections of the revenue derived in the State.

XII. & 13. Interest.

‡ *Revenue.* 11–12

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Revenue	4·83	4·57	4·90	5·28	5·15	5·31

‡ Purely Imperial minor heads which are not under the financial control of this Government have been left out.

§ *Expenditure.* 52–56

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Expenditure	3·28	3·50	3·75	4·20	4·23	4·91

§ This head is not open to discussion.

11-12

Revenue.

36. The revenue represents mainly the interest received by the Local Government on advances and loans made from the Provincial advance and loan account. This account, the capital transactions of which are outside the current budget figures, provides for the grant of loans to agriculturists, local bodies, etc. The moneys required for the loans are furnished by the Government of India. The Local Government pay interest thereon and bear losses on account of bad debts. In order to cover risks and cost of management, the Local Government charge a higher rate of interest than that which they have to pay to the Government of India.

The revenue under this head also includes interest on Government securities belonging to institutions taken over by Government, along with the endowments for the upkeep of such institutions. In spite of the enhancements which are noticed below of the rate of interest charged by the Government of India to this Government no change has up to date been made in the rate charged by this Government on loans to agriculturists. The rate of interest charged on loans to local bodies made after the enhanced rates charged by the Government of India came into force has, however, been raised to 6 per cent.

52-56

Expenditure.

37. The interest which is paid to the Government of India by the Local Government on sums placed at the disposal of the latter for advances and loans to local bodies, agriculturists, etc., is shown as expenditure under this head, this interest being calculated on the mean between the outstanding balance of the Provincial advance and loan account at the beginning and at the end of each year. The rate of interest charged to the Local Government was $3\frac{1}{2}$ per cent per annum, but with effect from the 1st October 1916 this rate was raised to $4\frac{1}{2}$ per cent in respect of loans sanctioned by them on or after that date, and again with effect from 1st April 1917, to $5\frac{1}{2}$ per cent in respect of loans sanctioned on or after that date.

*** 18. General Administration.**

56-69

† *Expenditure.*

—	Account.			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
	1916-1917.	1917-1918.	1918-1919.			
Salary of the Governor	1·20	1·20	1·29	1·20	1·10	1·20
Staff and household of the Governor	1·08	1·03	1·23	1·90	2·79	1·51
Expenditure from contract allowance	·59	·59	·59	·59	·98	·95
Sumptuary allowance	·07	·07	·07	·07	·15	·15
Tour expenses	·39	·38	·37	·55	·76	·80
Executive Council	2·26	2·25	2·32	2·30	2·35	2·84
Legislative Council	·20	·22	·23	·21	·24	·22
Civil Secretariats	6·27	6·96	7·42	7·01	7·61	7·18
Board of Revenue, Financial Commissioner and establishments ..	1·92	1·95	1·96	1·89	2·05	1·94
Civil Offices of Account and Audit.	1·18	1·20	1·23	1·27	1·29	1·43
Additional provision for enhanced war allowances	..	..	..	·10	..	..
Lump provision for expenditure in connexion with the elections under the Reforms Scheme ..	..	..	..	..	..	5·00
Total ..	15·16	15·85	16·71	17·09	19·32	23·22

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.
† Statutory charges under this head are not open to discussion.

 Reference to page in the Civil Budget Estimate.

38. *Staff and household of the Governor.*—The expenditure on the purchase and maintenance of furniture, carpets, and other equipment for Government houses, is shown under this minor head. The increase in the revised estimate for the current year as compared with the budget occurs mainly under 'Government House furniture' and is due to the payment of unspent balances of the war years and of the inauguration grant due on a change of Governors. 60–61

39. *Executive Council.*—The budget estimate for 1920–1921 includes a lump provision of ·50 on account of Members and Ministers under the Reforms Scheme. 62

40. *Civil Secretariats.*—The increase since 1918–1919 is chiefly due to the formation of the Revenue (Special) Department for dealing with matters connected with the war and the development departments. The question of converting it into a development Secretariat to deal with the branches of administration concerned with the development of industries, agriculture, fisheries, forests and other resources of the Presidency is under consideration. The increase in the revised estimate, as compared with the budget for the current year, is due to the employment of officers on special duty in the Civil Secretariats. 63–68

41. The budget estimate for the ensuing year includes a lump provision of 5·00 to meet the cost of elections under the Reforms Scheme. 56

XVI-A & 19-A. Law and Justice—Courts of Law.

* *Revenue.* 12–13

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Sale-proceeds of unclaimed and escheated property	·34	·79	·25	·24	·25	·25
Court fees realized in cash	·36	·38	·37	·39	·47	·39
General fees, fines and forfeitures ..	9·88	9·58	9·13	9·67	10·18	9·55
Pleadership Examination fees ..	·14	·14	·11	·14	·11	·12
Miscellaneous fees and fines ..	·16	·16	·16	·17	·20	·16
Miscellaneous	·51	·29	·32	·30	·39	·34
Total ..	11·39	11·34	10·34	10·91	11·60	10·81

* This head is not open to discussion.

Expenditure.† 70–84

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
High Court	11·89	11·16	11·30	12·02	11·98	12·34
Law Officers	2·79	2·62	2·59	2·82	2·81	2·70
Administrator-General	·23	·23	·21	·27	·27	·29
Presidency Magistrates' Courts ..	·72	·74	·79	·76	·87	·81
Civil and Sessions Courts ..	39·55	40·08	43·42	47·02	48·80	50·12
Court of Small Causes	1·31	1·33	1·30	1·35	1·38	1·45
Criminal Courts	27·63	27·62	29·31	29·82	31·78	33·04
Pleadership Examination charges ..	·06	·10	·06	·10	·07	·09
Refunds	1·29	1·25	1·05	1·35	1·07	1·10
Additional provision for enhanced war allowances.	..	..	..	3·25	..	..
Lump provision for the revision of pay of the Provincial Judicial Service.	..	..	..	..	..	1·64
Lump provision for increased expenditure under 'Service Postage and Telegrams' (contract).	..	..	..	..	..	·19
Total ..	85·47	85·13	90·03	98·76	99·03	103·77

† Statutory charges under this head are not open to discussion.

12-13 *Revenue.*

42. The principal source of revenue is *General fees, fines and forfeitures.* The revenue under this minor head is, however, liable to fluctuations as it depends largely on the amount of judicial fines inflicted. The receipts under the minor head *Pleadership Examination fees* are also liable to fluctuations, as they depend upon the number of candidates appearing.

70-84 *Expenditure.*

70-73 43. *High Court.*—Under this minor head are shown the salaries of the Judges and officers and establishments of the High Court, and the connected contingent expenditure.

70 The budget for 1920–1921 includes provision for the permanent retention of all the twelve Judges. The increase as compared with the revised estimate occurs
73 mainly under 'Printing and Translation Charges' where an addition of 30 per cent over the old rates has been allowed for.

73 44. *Law Officers.*—This minor head comprises the charges on account of the Advocate-General, the Government Solicitor, the Government Pleaders at Madras and in the mufassal, and the appointment of a separate Public Prosecutor in Madras to discharge duties formerly devolving on the Government Pleader. It also includes the fees paid by Government to pleaders in civil and criminal cases.

74-79 45. *Civil and Sessions Courts.*—To this minor head are debited the charges in connexion with the City Civil Court, the Courts of District and Sessions Judges, Subordinate Judges and Munsifs, the judicial establishments of the Government Agents in Ganjām, Vizagapatam and Gōdāvari, and process-serving and copyist establishments. The gradual increase in expenditure is due mainly to the additional temporary courts which it has been found necessary to open in various districts.

The increase in the revised estimate for 1919–1920 as compared with the budget is due chiefly to the grant of enhanced war allowances, provision for which was originally entered as a lump provision under the major head. The budget for 1920–1921 includes provision for the permanent retention of 11 temporary Sub-
76-77 Courts and 15 temporary District Munsifs' Courts. Lump provisions aggregating
·75 1·00 have also been entered for the creation of District and Sessions Courts at Anantapur (·40), Tanjore (·40) and Vellore (·20).

81-83 46. *Criminal Courts.*—Under this minor head, the variations in the figures follow the corresponding alterations under the minor head 3-A. LAND REVENUE—*Charges of District Administration*, a portion of which is transferred to this head. The provision in the budget for 1919–1920 for 'Charges of Stationary Sub-Magistrates' is expected to be exceeded owing to larger expenditure under establishment and diet and road money to prosecutors and witnesses. The expenditure on account of local allowance for high prices also shows an increase in consequence of the transfer to this minor head of a portion of the lump provision for enhanced war allowances entered in the budget in the summary.

70 47. The following lump provisions have been entered in the budget for 1920–1921 :—

1·64 for the revision of the pay of the officers of the Provincial Judicial Service in pursuance of the recommendations of the Public Services Commission ; and

·19 for increased contract contingent expenditure on service postage and telegrams as a consequence of the enhancement of postal and telegraph rates.

XVI-B & 19-B. Law and Justice—Jails.

13 *Revenue.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Jails	·07	·09	·11	·08	·10	·10
Jail manufactures	5·62	7·61	10·86	7·00	6·40	5·90
Total ..	5·69	7·70	10·97	7·08	6·50	6·00

Reference to page in the Civil Budget Estimate.

Expenditure. 84–89

—	Accounts. 1916–1917.	1917–1918.	1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Jails	11·41	11·10	13·34	12·78	20·91	18·33
Jail manufactures	4·22	5·60	7·76	5·31	4·91	5·00
Additional provision for enhanced war allowances.	..	..	..	·14	..	..
Lump provision on account of the Tubercular Jail, Madanapalle.	..	..	..	..	..	·12
Total ..	15·63	16·70	21·10	18·23	25·82	23·45

Revenue. 13

48. The main source of receipts under the major head LAW AND JUSTICE—JAILS is the sale-proceeds of articles manufactured in Jails and supplied to public departments.

49. *Jail manufactures.*—The decrease in the revised estimate for 1919–1920 is due to smaller orders from the Military department owing to the cessation of hostilities. The budget for the ensuing year allows for a further fall.

Expenditure. 84–89

50. Under this head are shown (*a*) the expenditure connected with the staff employed in the supervision of jails, (*b*) the charges for the maintenance of convicts, and (*c*) the cost of the purchase of raw materials for jail manufactures. Items (*b*) and (*c*) are fluctuating, being dependent on the strength of the jail population and on demands for jail industries. Variations in the prices of food-grains, and outbreaks of epidemic diseases in jails also affect the charges for maintenance of prisoners.

51. *Jails.*—The increase in the revised estimate for 1919–1920 as compared with 88
the budget for that year occurs mainly under 'Dietary Charges'. Against the current year's budget estimate of 5·50 for this item, the revised estimate for 1919–1920 and the budget for 1920–1921 are placed at 11·83 and 10·17, respectively, owing to a rise in the prison population and the high prices of foodstuffs.

52. *Jail manufactures.*—The estimates have as usual been framed with reference 89
to the probable demands for jail manufactures next year. The decrease in the estimates for 1919–1920 and 1920–1921 is due to a fall in the orders from the Military department owing to the cessation of hostilities.

XVII. and 20 Police.

Revenue. 13–14

—	Accounts. 1916–1917.	1917–1918.	1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Police supplied to public departments, private companies and persons	·56	·63	·62	·72	·88	1·00
Presidency Police	·67	·66	·68	·65	·71	·72
Fees, fines and forfeitures	3·70	3·87	3·94	3·82	4·20	3·93
Superannuation receipts	·03	·04	·04	·04	·04	·05
Miscellaneous	·24	·20	·23	·23	·20	·21
Total ..	5·20	5·40	5·51	5·46	6·03	5·91

89-113 *Expenditure.*

	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Presidency Police	5·88	5·86	6·22	6·60	7·34	7·57
Superintendence	2·28	2·24	2·35	2·23	2·65	2·35
District Executive Force	84·50	86·79	89·60	90·42	103·29	104·40
Village Police	15·40	15·45	15·52	15·94	15·96	16·82
Criminal Investigation Department	1·63	1·61	1·65	1·68	2·07	2·13
Railway Police	1·38	1·40	1·56	1·49	5·18	5·28
Cattle pounds	2·37	2·30	2·29	2·39	2·37	2·66
Miscellaneous	1·30	1·67	1·94	2·25	2·39	2·27
Refunds	·01	·01	·02	·01	·01	·01
Additional provision for enhanced war allowances	..	..	..	13·50	..	..
Lump provision for the revision of pay of Provincial Service officers in accordance with the recommendations of the Public Services Commission	..	..	..	..	..	·25
Lump provision for the renting of houses for subordinate police officers	..	..	..	..	..	2·75
Lump provision for increased expenditure under 'Service Postage and Telegrams'	..	..	..	..	..	·40
Total ..	114·75	117·33	121·15	136·51	141·26	146·89

13-14 *Revenue.*

53. The receipts under this head consist mainly of (*a*) fees and fines levied under the Cattle Trespass Act, 1871, (*b*) the recovery of the cost of the police supplied to public departments, private companies and persons, and (*c*) fees levied under the Madras Hackney Carriage Act, 1911, and the Indian Motor Vehicles Act, 1914.

89-112 *Expenditure.*

54. The cost of the establishments maintained in connexion with cattle-pounds is debited to this head, but the bulk of the expenditure relates to the Police department. The charges relating to the establishment and maintenance of settlements for the reclamation of criminal tribes and for the reception of prisoners are also recorded under the minor head *Miscellaneous*. The settlements for the reception of prisoners have, however, been abolished as such since July 1917 and have been re-constituted as reformatory settlements under the Criminal Tribes Act.

90-93 55. *Presidency Police.*—The increase in the revised estimate for 1919–1920 as
compared with the budget is due to the revision of pay of Imperial Police officers
and to enhanced war allowances, the provision for which appeared in the budget
under the major head summary. The budget for 1920–1921 allows for an increase
91 under 'Town and Suburban Police' and a lump provision of ·05 for the revision of
90 pay of European Sub-Inspectors. It also includes the usual lump grant of ·22 for
the renting of quarters for subordinate police officers in the Madras City. All
subordinate officers of the City Police are entitled to free quarters, and residences
are being constructed for them as funds are available. In the meanwhile the
Inspector-General of Police has been empowered to rent houses for such of these
officers as have not yet been provided with Government quarters.

93-94 56. *Superintendence.*—The salaries of the Inspector-General and of the Deputy Inspectors-General and of their establishments are accounted for under this minor head. Both the revised estimate for 1919–1920 and the budget for 1920–1921

include provision for the revised rates of pay sanctioned for officers of the Imperial Police Service. The revised estimate contains in addition larger provision on account of the leave allowances of officers.

57. *District Executive Force.*—The salaries of District Superintendents, Assistant and Deputy Superintendents and of their establishments, and the cost of the District Police force, the Provincial Training School at Vellore and the recruit schools for constables are included under this minor head. 94-102

The larger expenditure in the revised estimate for 1919-1920 is accounted for partly by the revision of pay of the Imperial Police Service officers and partly by an increase under 'Allowances.' The latter excess occurs (i) under 'Local allowance for high prices' provision for which appeared in the budget as a lump sum in the summary and (ii) under 'Travelling allowance' due to the increased rate of daily allowance and the grant of family travelling allowance to constables for journeys on transfer. There is also an increase under 'Supplies and Services' in connexion with clothing and uniform and service postage and telegram charges. The lump provision of ·73 entered in the budget for 1919-1920 for the renting of quarters for the mufassal constabulary has been repeated in the ensuing year's budget. 100-101 101-102 102

58. The expenditure in connexion with police talaiyaris appears under the minor head *Village Police.* 102

The small increase in the revised estimate for 1919-1920 over the budget for that year is due to the transfer to this minor head of a portion of the lump provision entered originally in the major head summary for enhanced war allowances counterbalanced by savings anticipated in the provision for the pay of talaiyaris. The budget for 1920-1921 includes larger provision for talaiyaris.

59. The charges of the *Criminal Investigation Department*, including the finger-print establishment, which forms part of this branch, are shown under the fifth minor head. The department is controlled by a Deputy Inspector-General who also supervises the Railway Police. 103-104

The revised estimate for 1919-1920 exceeds the budget for the year chiefly under 'Salaries'. This is due to leave allowances, to the discontinuance of the practice of debiting one-fourth of the salary of the Deputy Inspector-General to 'Railway Police' in accordance with the revised system of classifying Railway Police charges referred to in paragraph 60 infra and to the revision of the scale of pay of officers of the Imperial Police Service. The increase in the budget for 1920-1921 is attributable to the revision of pay of clerks in the Finger-print Bureau and the formation of a staff of 24 shorthand reporters with an allowance of Rs. 50 each per mensem, partly counter-balanced by savings under 'Salaries'. 103 103

60. *Railway Police.*—Prior to the year 1919-1920, this minor head included the cost of the police staff employed on railways, and one-fourth of the salary of the Deputy Inspector-General for Criminal Investigation and Railways, and of his office establishment. The cost of supervision and of the police executive staff was distributed among the railway companies concerned in proportion to mileage. Seven-tenths of the aggregate cost was recovered from the companies, the recoveries being shown as deductions from charges. The budget for 1919-1920 was framed on this basis. During the year, however, a change was introduced in the system of apportioning the cost between railway companies and Government. Under the revised system, the Government will meet the entire cost of the crime and order police, while the railway companies will bear that of the watch and ward police and pay to the Government of India in addition a fixed contribution to meet the obligations imposed on them by their contracts. This accounts for the increase in the revised estimate over the budget for 1919-1920. The budget for the ensuing year follows the current year's revised estimate. 104-109

61. Under the next minor head is shown the expenditure on account of *cattle-pounds* in the mufassal, the charges on account of the pounds in Madras being debited to the minor head *Presidency Police.* 109

62. *Miscellaneous.*—The increase in the revised estimate as compared with the budget for 1919-1920 occurs mainly in regard to the criminal settlements at Kalichedu, Sitanagaram, Bethapudi and Pallavaram, partly counterbalanced by savings in the provision entered for the Bhumannagadda settlement and by the lapse of the amount 110-112

110 provided for the Madras depôt for the sale of goods manufactured in criminal settlements. The budget for 1920–1921 contains smaller provision especially in respect of the Bethapudi settlement and the industrial home for the children of criminals, but the reduction is to some extent set off by an increase in the charges of the Pallavaram settlement on account of the construction of additional huts.

89 63. The budget includes the following lump provisions :—

(i) ·25 towards the extra cost on account of the revision of pay of Provincial Service officers in pursuance of the recommendations of the Public Services Commission.

(ii) ·40 for additional contract contingent expenditure on account of enhanced postage and telegram charges; and

(iii) 2·75 for the renting of houses for all Sub-Inspectors, head constables and constables in the mufassal for whom houses have not yet been built or rented.

XVIII. & 21. Ports and Pilotage.

14 *Revenue.*

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Revenue	·01	·004	·001	·01	·01	·01

113 *Expenditure.*

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Marine establishments	·37	·51	·44	·49	·53	·56

14 *Revenue.*

64. The actuals for 1918–1919 (Rs. 124) represent partly the undisbursed pay of seamen, and partly fines and penalties collected from crews by masters of steamships.

113 *Expenditure.*

65. The charges under this head relate to the office of the Agent for Government Consignments.

XIX. & 22. Education.

14–15 *Revenue.*

—	Accounts.			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Fees—Government Colleges—General.	1·27	1·33	1·43	1·63	1·90	1·81
Fees—Government Colleges—Professional.	1·23	1·29	1·47	1·49	1·47	1·49
Fees—Schools—General	·42	·43	·38	1·46	1·20	1·19
Fees—Schools—Special	·14	·14	·19	·23	·26	·27
Income from Endowments	·01	..	..	..	..	..
Contributions	..	·04	·02	·05	·05	·05
Miscellaneous	·47	·32	·31	·34	1·20	·42
Total ..	3·54	3·55	3·80	5·20	6·08	5·23

Reference to page in the Civil Budget Estimate.

Expenditure. 113-128

	Accounts.			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
—	1916-1917.	1917-1918.	1918-1919.			
University	1·03	·85	·99	2·05	2·05	·99
Direction	·92	·94	1·02	·87	·97	1·13
Inspection	8·47	8·71	9·08	9·94	9·52	11·22
Government Colleges—General ..	4·61	4·48	4·91	5·47	6·11	6·65
Government Colleges—Professional.	2·80	3·29	3·54	3·68	3·62	4·31
Government Schools—General ..	22·34	31·51	41·03	46·67	46·68	50·76
Government Schools—Special ..	8·19	8·73	9·43	12·44	10·45	16·26
Grants-in-aid	32·91	33·52	38·00	43·16	41·68	43·26
Scholarships	1·58	1·67	1·74	1·93	1·93	2·24
Miscellaneous	·30	·33	·44	·36	·51	·46
Refunds	.02	·02	·03	·02	·04	·03
Lump allotment for taking over the management of four secondary schools.	..	..	..	1·32	..	..
Lump allotment for opening additional Government secondary schools for girls and for the revision of the scale of salaries of teachers in Government Secondary and Training schools for mistresses.	..	..	..	·23	..	·34
Lump provision for the teaching of group I of the Intermediate grade in the College for Muhammadans, Madras.	..	..	..	..	..	·16
Lump allotment for the medical inspection of schools.	..	..	..	·14	..	·70
Additional provision for enhanced war allowances.	..	..	..	·70	..	..
Lump provision for increase in contract contingencies.	..	..	..	..	..	·13
Lump allotment for the revision of pay of the Indian and Provincial Educational Services.	..	..	..	..	..	·40
Total ..	83·17	94·05	110·21	128·98	123·56	139·04

Revenue. 14-15

66. *Fees—Government Colleges—General and Professional.*—The figures under these two minor heads depend upon the strength of the Government Arts Colleges and the Law College. The revised estimate for 1919-1920 and the budget estimate for 1920-1921 under 'Government Colleges—General' include the fee income from the Victoria College, Palghat, Brennen College, Tellicherry, and Coimbatore College which were recently taken over by Government. 14

67. *Fees—Schools—General.*—The figures from 1919-1920 take credit for the fee income from the secondary schools at Tiruvālūr and Chittoor taken under Government management. 15

68. *Miscellaneous.*—The increase in the revised estimate for 1919-1920 as compared with the budget estimate for the year is due to the refund of the unspent amounts of Provincial contributions received in previous years by certain private institutions. 15

Expenditure. 113-128

69. *University.*—The figures for 1919-1920 include 1·00, being the last instalment of the promised grant of 3·00 for expenditure on the construction of the University library buildings. 113

The budget estimate of ·99 for 1920–1921 is made up of (*a*) ·65 being the recurring Imperial grant, (*b*) ·20 for expenses in connexion with the travelling allowances to Fellows, (*c*) ·13 as a grant towards the cost of publishing a Tamil lexicon thus completing the promised grant of 1·00, and (*d*) ·005 for the maintenance of the Johnston of Carnsalloch scholarship.

114 70. *Direction.*—A lump provision of ·20 is included in the budget for next year for the appointment of an Additional Deputy Director and a Deputy Directress to cope with the increasing work of the department.

114–116 71. *Inspection.*—The budget for 1919–1920 included a total provision of ·60 for (i) the appointment of an additional Inspectress of schools (·13), (ii) addition of four
116 Inspectors' circles (·23), and (iii) the appointment of twelve additional Sub-Assistant Inspectors (·24). The decrease in the revised estimate is due mainly to the anticipated lapse of a portion of this sum.

116 The budget estimate for 1920–1921, besides providing for all the above schemes for a full year, includes lump provisions aggregating 1·09 for further augmenting the inspecting staff by the appointment of (*a*) an additional Inspectress of schools (·11), (*b*) eight additional Inspectors (·57), and (*c*) ten additional Sub-Assistant Inspectors and four additional Sub-Assistant Inspectresses (·41).

116–118 72. *Government Colleges—General.*—The increase in the revised estimate for 1919–1920 as compared with the budget estimate for that year is due to the taking under Government management of the Brennen College, Tellicherry, and the Coimbatore College, for which a sum of ·64 was included in the lump provision of
113 1·32 entered in the budget in the summary under the major head. Larger allot-
117 ments have been made in the budget for 1920–1921 under 'Supplies and services' and 'Contingencies' for the improvement of the colleges recently taken over by Government.

118–120 73. *Government Colleges—Professional.*—The budget estimate for 1920–1921
119 includes a lump provision of ·33 for the appointment of two additional Professors in the Indian Educational Service and for strengthening the subordinate staff in the College of Engineering.

121–124 74. *Government Schools—General.*—The details of the figures under this minor head are—

—	Accounts, 1918–1919.	Budget, 1919–1920.	Revised, 1919–1920.	Budget, 1920–1921.
(*a*) Government Schools, proper (secondary and elementary schools for boys and girls).	5·20	5·67 + ·23*	6·02	6·38
(*b*) Payments in support of local board and municipal schools (secondary, elementary and sessional)	35·83	41·00	40·66	44·38
Total ..	41·03	46·67 + ·23*	46·68	50·76

113 * For opening additional Secondary Schools for girls.

121–124 75. *Government Schools—Proper.*—The revised estimate for 1919–1920 includes
113 expenditure on the Board Secondary Schools at Tiruvālūr and Chittoor which were taken under Government management and for which provision was included in the lump allotment of 1·32 entered in the budget in the summary under the major head.
124 The budget for 1920–1921 contains larger provision under 'Salaries' and a lump provision of ·05 for the employment of music teachers in Government girls' schools.

Reference to page in the Civil Budget Estimate.

76. *Payments in support of local board and municipal schools.*—It is under this sub-head and under the minor head 'Grants-in-aid,' that the bulk of the expenditure in connexion with the expansion and improvement of elementary education occurs. The following statement shows the details of the charges under this sub-head :— 121

——	Actuals, 1918-1919.	Budget, 1919-1920.	Revised, 1919-1920.	Budget, 1920-1921.
Recurring.				
(i) Elementary schools	23·42	21·94	28·84 (for (i) and (ii))	28·91
(ii) For opening new elementary schools and increased pay to teachers consequent on the abolition of the capitation allowance ..	..	6·08		3·50
(iii) For raising the minimum pay of teachers in elementary schools	..	1·27	·25	·25
(iv) Night schools	·04	·12	·12	·12 + ·22
(v) Secondary and sessional schools	3·59 (for (v) and (vi))	2·05	2·06	2·09
(vi) New Board high and middle schools		2·09	2·09	3·59
(vii) Navigation schools	..	..	..	·10
Total ..	27·05	33·55	33·36	38·78
Non-recurring.				
(viii) Elementary schools	8·02	3·85	3·80	5·50
(ix) Secondary schools	·76	3·60	3·50	·10
Total ..	8·78	7·45	7·30	5·60
Grand Total ..	35·83	41·00	40·66	44·38

Item (ii).—Of the provision of 3·50 in the budget estimate for 1920–1921, a sum of ·50 is intended for the opening of schools for the depressed classes in sites to be selected by Collectors in consultation with Mr. G. F. Paddison, I.C.S., who is on special duty for promoting their welfare. On the recommendation of the Finance Committee, a further sum of 1·50 has been entered in the budget towards the buildings and equipment required for these schools—vide item (viii) infra.

Item (iii).—Out of the lump provision of 1·27 entered in the budget for the current year in order to raise the minimum pay of teachers to Rs. 12 in the case of boys' schools and to Rs. 13 in the case of girls' schools, a sum of ·08 represented the expenditure on account of Government schools, while ·94 was disbursed as subsidies to local bodies. These amounts appear under the appropriate heads both in the revised estimate for the current year and in the budget for next year. The balance of ·25 is entered as a lump provision to meet demands from local bodies with reference to the actual expenditure incurred by them.

Item (iv).—An additional provision of ·22 has been entered in the budget for next year for the opening of 100 night and continuation schools.

Item (vi).—With the object of providing additional facilities for secondary education and of relieving congestion in the existing secondary schools, it was decided in 1918–1919 to raise 18 of the incomplete secondary schools managed by local bodies to the grade of complete secondary schools by opening an additional form in each year and to start 49 new middle schools under the management of local bodies.

The budget estimate for 1920–1921 contains an allotment of 3·59 for the schools recently started and for opening additional schools.

Item (viii).—On the recommendation of the Finance Committee, a sum of 4·00 has been entered for grants to local bodies for elementary school buildings. The balance of 1·50 has been explained under item (ii) above.

77. *Government Schools, Special.*—The decrease in the revised estimate for the current year as compared with the budget is due in part to the lapse of sums entered in the budget for various objects, such as the opening of additional training schools 125-127 125

126 for masters (1·07) and mistresses (·12), manual training centres (·20), and agricultural
127 middle schools (·25). Smaller expenditure on contingencies in training schools and
schools of arts and other technical schools, also contributes towards the decrease.

The budget estimate for 1920–1921, besides containing larger provision under
'Salaries' and 'Stipends' of training schools, includes lump allotments for opening
additional training schools (2·06), employment of additional teachers in women's
126 training schools (·11), and opening manual training centres (·14), agricultural middle
schools (·25), a civil engineering school at Trichinopoly (·35), a reformatory school for
girls (·16) and an industrial school for boys (·21).

138 78. *Grants-in-aid.*—The total figures under this minor head may be broadly
classified as follows :—

—	Accounts 1916–1917.	Accounts 1917–1918.	Accounts 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
A. Recurring.						
(1) Teaching grants—elementary schools	17·50	19·25	20·43	22·39	22·39	23·39
(2) Teaching grants—other schools	9·28	10·31	11·77	12·51	12·98	13·68
Total (recurring) ..	26·78	29·56	32·20	34·90	35·37	37·07
B. Special.						
(3) Grants for buildings, furniture, apparatus, hostels, etc. ..	6·13	3·96	5·80	8·26	6·31	6·19
Grand total ..	32·91	33·52	38·00	43·16	41·68	43·26

Item (2).—Larger provision has been made in the budget for 1920–1921 for stipendiary grants in training schools and teaching grants in secondary schools.

Item (3).—The decrease in the revised estimate for the current year as compared with the budget is due mainly to the lapse of the greater portion of the provision for play grounds and for building grants in European schools.

118 79. *Lump allotment for the medical inspection of schools.*—Against the provision
of ·14 entered for this item in the budget estimate for 1919–1920, a sum of ·06 is
122 expected to be utilized in the current year and it is shown in the revised estimate
113 under *Government schools—General.* The budget estimate for 1920–1921 contains a
provision of ·70 for the purpose.

11 80. The budget figure under the Major head for 1919–1920 stood at 128·98, or
excluding special grants for buildings and equipment amounting to 10·35, at 118·63.
Excluding special items aggregating 5·50 entered on the recommendation of the
Finance Committee, the budget estimate for 1920–1921 is placed at 133·54, or 14·91
over the current year's budget. Of this excess, a sum of 7·06 represents recurring
charges for the improvement and expansion of elementary education, made up of 3·50
121 for subsidies to local bodies for opening new elementary schools, 2·06 for opening
125 additional training schools and 1·50 for increased teaching grants in elementary
128 schools and stipendiary grants in training schools.

XX-A. & 24-A. Medical.

Revenue.

15

—	Accounts 1916-1917.	Accounts 1917-1918.	Accounts 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
Medical School and College fees ..	·43	·49	·61	·60	·80	·80
Hospital receipts	·40	·44	·96	·48	·48	·48
Lunatic Asylum receipts	·23	·25	·25	·25	·27	·27
Contributions	·29	·30	1·40	1·26	1·47	1·40
Miscellaneous	·07	·09	·14	·12	·17	·16
Total ..	1·42	1·57	3·36	2·71	3·19	3·11

Expenditure.

129–145

—	Accounts. 1916–1917.	1917–1918.	1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Medical establishment	4·55	4·43	4·63	5·33	5·75	6·22
Hospitals and dispensaries ..	8·29	11·75	15·41	22·49	20·90	25·60
Grants for medical purposes ..	·01	·02	·12	·15	·17	·10
Medical College and schools ..	3·21	3·53	4·52	5·32	5·50	6·79
Lunatic Asylums	1·60	1·66	1·90	2·10	2·44	2·53
Chemical Examiner	·32	·32	·30	·33	·25	·34
Refunds	·01	·02	·03	·02	·04	·03
Constitution of a women's subordinate medical service.	..	..	..	·15	..	..
Post-graduate course for Civil Assistant Surgeons.	..	..	..	·25	..	..
Medical School for Women at Madras.	..	..	..	·50	..	..
Additional provision for enhanced war allowances.	..	..	..	·03	..	..
Introduction of a six months' course in dental surgery for Civil Assistant Surgeons.	..	..	..	..	..	·31
Revision of pay of the Provincial Medical Service.	..	..	..	..	..	2·42
Creation of five new Civil Surgeoncies.	..	..	..	..	..	·17
Lump provision for increased expenditure under 'Service postage and telegrams' (contract).	..	..	..	..	..	·03
Total ..	17·99	21·73	26·91	36·67	35·05	44·54

Revenue.

81. *Medical School and College fees.*—The increase from 1917–1918 is due to the increased rate of fees levied from private pupils and students coming from other provinces and Native States, to the opening of additional medical schools at Calicut and Madura and to increases in the number of pupils. 15

82. *Hospital receipts.*—The actuals for 1918–1919 include a special credit of ·46 being the balance of the Vizagapatam hospital fund and of the fund of the King George's hospital at Madura which were transferred to Provincial revenues on the transfer of those hospitals to Government management.

83. The minor head *Lunatic Asylum receipts* comprises payments by private persons for the maintenance of lunatics, and the sale-proceeds of work executed by patients in lunatic asylums. 15

84. *Contributions.*—The figures from 1918–1919 under this minor head include (i) the contributions from local bodies in consequence of the transfer of headquarter hospitals to Government, and (ii) the contribution of ·29 from the Madras Corporation, towards the maintenance of Government hospitals and dispensaries in the city (·20) and of the Georgetown dispensary (·09). 15

The increase in the revised estimate for 1919–1920 as compared with the budget is accounted for by the refund of a contribution of ·20 originally made to the Mangalore Municipal Council towards the construction of an out-patient dispensary for the Wenlock hospital, which has since been taken over by Government. The budget for 1920–1921 excludes this special item, but takes credit for a total contribution of ·13 on account of the hospitals at Calicut and Trichinopoly which are to be taken under Government management with effect from 1920–1921.

Expenditure.

129–145

85. *Medical establishment.*—The increase in the revised estimate for 1919–1920
129–130 as compared with the budget for that year occurs mainly under 'Superintendence' and 'Reserve medical subordinates.' The rates of pay of Indian Medical Service officers in civil employ have been revised with effect from the 1st December 1918. The budget for 1920–1921 contains provision for the revised scale of pay and allows also for the return of officers from military duty.

131–140 86. *Hospitals and dispensaries.*—The increase in the actuals for 1917–1918 as compared with the previous year represents mainly large non-recurring grants given to local bodies for medical buildings. The figures from 1918–1919, besides
131 including provision for similar grants to local and private bodies, take account of charges in connexion with the transfer of the management of headquarter hospitals to Government.

The fall in the revised estimate for 1919–1920 as compared with the budget is due to the transfer to the head 45. Civil Works—Public Works Department of the provision entered towards the cost of the buildings and site of the Royapetta Hospital which has been taken under Government management with effect from the 1st October 1919. The saving is set off to some extent by the recurring expenditure on this hospital and increased charges under diet of patients in the various Government hospitals.

The increase in the budget for 1920–1921 is due mainly to the following causes :—

(*a*) Additions to the nursing staff in the General Hospital, Madras, (·50) and
131 and 132 reorganization of the staff of nurses in the Presidency and mufassal headquarter hospitals (·25).

133 (*b*) Increased provision for 'Supplies and services' and 'Contingencies', including the purchase of X-ray apparatus for the Rayapuram Hospital.

134 (*c*) Full year's provision on account of the maintenance of the Royapetta Hospital.

138–139 (*d*) Increase under mufassal hospitals and dispensaries on account of additional provision for headquarter hospitals taken over by Government from local bodies.

131 (*e*) Lump provision for (i) the transfer of headquarter hospitals to Government (1·00) ; (ii) the reorganization of the establishments of mufassal headquarter hospitals and Presidency medical institutions (·32) ; (iii) purchase of an electrolyser for the use of State hospitals in Madras (·09) ; (iv) special equipment for headquarter hospitals taken over by Government (·50) ; (v) establishment of a tuberculosis hospital in Madras (·20) ; (vi) taking over the Caste and Gosha hospital under Government management (·50) ; and (vii) opening an X-ray Institute in Madras (·30).

Item (*d*).—The hospital at Bellary was taken under Government management from the 1st December 1917 and the headquarter hospitals at Coimbatore, Anantapur, Berhampur, Chingleput, Chittoor, Cocanada, Cuddapah, Guntūr, Madura, Masulipatam, Ramnad, Tanjore and Vellore were taken under Government management with effect from the 1st April 1918. The hospitals at Cuddalore and Vizagapatam were taken over by Government with effect from 1st July 1918 and those at Kurnool and Mangalore from the 1st April 1919. It has been decided to take the hospitals at Trichinopoly and Calicut under Government management with effect from the 1st April 1920.

On the recommendation of the Finance Committee, a special provision of 1·00 has been entered for grants to local bodies for medical buildings. A provision of ·50 has also been included for petty improvements and repairs to Government district headquarter hospitals.

140 87. *Grants for medical purposes.*—The figures from 1918–1919 include expenditure on account of the investigation of indigenous drugs.

140–143 88. *Medical College and Schools.*—The revised estimate for 1919–1920 shows an excess over the budget for that year under 'Medical College, Madras,' mainly under
141 'Salaries' as a result of the revision of pay of the Indian Medical Service officers and of the debit to the College instead of to the respective hospitals of the pay of

 Reference to page in the Civil Budget Estimate.

eleven Assistant Professors. The increase is partly set off by a drop in the expenditure relating to medical schools. The larger expenditure anticipated in the budget for 1920-1921 occurs partly under 'Medical Schools' and is also partly attributable to the lump provisions entered for the following objects:— 142-143 140

Equipment in medical schools	·10
Increasing the subordinate teaching staff in the Medical School, Rayapuram	·15
Reorganization of the menial establishment in medical schools ..	·04
Revision of the teaching staff in the Vizagapatam, Tanjore and Calicut medical schools	·30
Total ..	·59

89. *Lunatic Asylums.*—The increase in the revised estimate over the budget for 1919-1920 occurs mainly under 'Diet of patients'. In the budget for 1920-1921 enhanced provision has been made under Contingencies to meet charges for the supply of water to the Madras Lunatic Asylum. 143-144

90. *Chemical Examiner.*—The saving in the revised estimate for 1919-1920 as compared with the budget is due chiefly to the absence of the permanent Chemical Examiner on leave, the officiating incumbent having drawn pay only as First Assistant Chemical Examiner with an acting allowance. 144-145

91. The budget estimate for 1919-1920 contained the following lump provisions:—

(i) Constitution of a women's subordinate medical service	·15
(ii) Post-graduate course for Civil Assistant Surgeons	·23
(iii) Medical school for women at Madras	·50

These amounts are not expected to be utilized during the current year and no provision has been entered for the ensuing year as the schemes have not yet materialized.

XX-B. & 24-B. Sanitation.

Revenue.

—	Accounts			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
	1916-1917.	1917-1918.	1918-1919.			
Sanitation and Vaccination receipts.	·18	·16	·46	·15	·20	·13

Expenditure. 145-151

—	Accounts			Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
	1916-1917.	1917-1918.	1918-1919.			
Sanitation and Vaccination establishment.	1·94	1·94	2·48	2·79	2·72	3·72
Grants for sanitary purposes ..	13·56	12·00	9·91	18·43	16·67	26·93
Expenses in connexion with bubonic plague, malaria and epidemics.	1·28	1·50	2·05	1·80	2·05	2·46
Bacteriological laboratories and Pasteur Vaccine institute.	·26	·98	1·17	1·27	1·74	1·38
Refunds	·01	·01	·01	·01	·01	·01
Additional provision for enhanced war allowances.	..	..	..	·05	..	
Lump provision for addition to the contract contingent grant on account of enhancement of postal and telegraph rates.	..	..	..	..	..	·02
Total ..	17·05	16·43	15·62	24·35	23·19	34·52

Revenue.

15- 92. Fees for chemical analyses at the King Institute, and the sale-proceeds of calves, are credited to this major head.

93. The actuals for 1918-1919 include a special credit of ·30 being unspent balances of Provincial contributions to the Kurnool municipality for water-works, which were refunded.

Expenditure.

145-151 94. *Sanitation and Vaccination establishment.*—The expenditure shown under this
146-147 minor head relates mainly to the staff of deputy inspectors of vaccination and the Sanitary and Deputy Sanitary Commissioners and their establishments.

The slight fall in the revised estimate for 1919-1920 as compared with the current year's budget is the net result of savings in the provision for 'Salaries' in
146 the General branch due chiefly to the appointment of one of the Deputy Sanitary Commissioners being vacant and the lapse of the provision of ·11 for popular health lectures, counterbalanced to some extent by larger expenditure in the Vaccination
147 branch. The budget for 1920-1921, besides providing for the above items, contains in addition a lump sum of ·50 for the appointment of three additional Deputy Sanitary
146 Commissioners.

14 95. *Grants for sanitary purposes.*—The main item of expenditure under this minor head is 'Contributions for sanitary purposes.' The details are—

—	Accounts 1916-1917.	Accounts 1917-1918.	Accounts 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
(1) Grants to local bodies for minor sanitary works.	6·13	6·38	7·16	7·00	7·00	6·50
(2) Grants to district boards and municipalities for water-supply and drainage schemes.	7·27	3·95	2·50	5·09	4·08	11·00
(3) Grant to the Madras Corporation for water-supply and drainage works.	..	1·50	..	5·00	5·00	9·00
(4) Grants to municipalities on account of health officers.	..	·02	·07	·21	·21	·21
(5) Miscellaneous	·05	·02	·01	·03	·02	·02
(6) Grants to district boards for the acquisition of house-sites for the depressed classes.	..	..	..	1·00	..	..
Total ..	13·45	11·87	9·74	18·33	16·31	26·73

96. *Item* (1).—On the recommendation of the Finance Committee, a special provision of 6·50 has been entered for grants to local bodies for minor sanitary works in 1920-1921.

Item (2).—The short expenditure in recent years was due to the heavy rise in the price of iron pipes and other materials obtained from Great Britain and to the extreme difficulty of getting supplies shipped to this country under war conditions. Now that the war is over it is expected that some of the indents already sent up will be complied with in the next year and it is also intended to send some further indents shortly.

Reference to page in the Civil Budget Estimate.

The statement below shows approximately the distribution of the allotments of 4·08 in the revised estimate for 1919–1920 and of 11·00 in the budget for 1920–1921 :—

	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Vizagapatam water-works improvements	·02	..
Narasaraopet water-supply..	·15	·41
Anantapur water-supply	·27	2·00
Cuddapah water-works improvements	·07	·03
Chingleput water-supply	·04	1·18
Tuticorin water-supply (full power test)	·75	·15
Do. (partial scheme)	1·32	·38
Do. (from the Tambraparni)	·06	·15
Tanjore water-works improvements	·20	..
Madura drainage	·62	4·50
Madura water-works improvements	..	·25
Coonoor water-works improvements	·02	·50
Adoni water-works improvements	..	·03
Negapatam water-supply	..	·12
Ongole water-supply	..	·59
Ramnad (Rameswaram) water-supply	·50	·12
Other minor items	·06	..
Reserve	..	·59
Total ..	4·08	11·00

Item (3).—Towards the cost of water-supply and drainage works in the Madras City estimated at 124·00, grants to the extent of 75·00 were made by Government prior to the year 1919–1920. A sum of 19·00 is required to complete the restricted programme of works and of this the Corporation have undertaken to meet 7·00, the balance of 12·00 being met from Provincial grants. A sum of 5·00 representing the first instalment of the above grant of 12·00 was accordingly paid to the Corporation in 1919–1920.

On the recommendation of the Finance Committee, a provision of 4·00 has been entered in the budget for 1920–1921 as a grant to the Madras Corporation for the above object. A further sum of 5·00 has also been included to meet the cost of extra filter-beds for the Madras water-works.

Item (6).—The provision has been transferred to the head ‘45. Civil Works—In charge of Civil Officers.’

97. *Expenses in connexion with bubonic plague, etc.*—The increase in the revised 148–149
estimate for 1919–1920 over the budget for that year is mainly due to the employment
in the course of the year of two cholera parties in addition to the six parties for
which the budget provided. The budget for 1920–1921 besides containing a full
year's provision for all the eight parties allows also for increased plague charges. 149

98. *Bacteriological laboratories and Pasteur Vaccine institute.*—The expenditure 149–151
on the vaccine and the serum and bacteriological sections of the King Institute of
Preventive Medicine, and the contribution of Government to the Pasteur Institute at
Coonoor are shown under this minor head.

Larger expenditure was incurred during 1919–1920 on account of the manufac- 151
ture of anti-influenza vaccine in the Serum and Bacteriological sections of the King
Institute, but this was to some extent set off by a fall in the charges relating to the
vaccine section due to the absence of the permanent Assistant Director on military 149–150
duty and to larger recoveries from local bodies towards the working expenses of the
institute. The budget for 1920–1921 provides for the pay of the permanent 149
Assistant Director, but does not contain the special item of expenditure referred to
above.

25. Political.

151–154

* *Expenditure.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Political Agents	·92	·89	·92	·91	·98	·94
Additional provision for enhanced war allowances	..	..	..	·01	..	..
Total ..	·92	·89	·92	·92	·98	·94

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

This head is not open to discussion.

99. To this head is debited the expenditure on account of Political officers serving under the Madras Government and their establishments, and also a moiety of the cost of the Consul at Pondicherry. The charges in connexion with the Resident in Travancore and Cochin, the Paymaster of Carnatic Stipends, the Government Agent, Tanjore, the Stipend Pay offices, Kurnool and Vellore, and the Special Agent, South Arcot, are shown in full, but the expenditure connected with the Political establishments in Pudukkōttai and Sāndur is recovered together with pensionary contributions from the Native States concerned, the recoveries being taken in
152–153 abatement of charges. The increase in the revised estimate for 1919–1920 occurs mainly under 'Resident, Travancore and Cochin.'

XXI-A. & 26-A. Agriculture.

16.

Revenue.

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Agricultural receipts	1·79	1·69	2·32	3·53	2·87	3·52
Veterinary receipts	·19	·20	·18	·21	·26	·21
Total ..	1·98	1·89	2·50	3·74	3·13	3·73

154–167

Expenditure.

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Agriculture	7·73	8·67	10·59	14·77	13·01	17·27
Veterinary charges	2·66	2·32	2·75	3·52	3·15	3·82
Co-operative credit	1·59	1·85	2·16	2·42	2·92	5·01
Refunds	·03	·03	·06	·05	·04	·05
Additional provision for enhanced war allowances	..	..	..	·21	..	..
Total ..	12·01	12·87	15·56	20·97	19·12	26·15

 Reference to page in the Civil Budget Estimate.

Revenue. 16

100. *Agricultural receipts* are made up mainly of sale-proceeds of farm produce at the Central Farm at Coimbatore and at district farms and of cotton seed distributed by the Agricultural Department.

The increase in the actuals for 1918–1919 as compared with those of previous years occurs mainly under 'fees' and 'farm and other receipts' of the 'Central Teaching and Research Institute'. The figures from 1919–1920 take credit also for the sale-proceeds of manure in the Tanjore district and of fish manure from the depot opened on the West Coast.

101. The *Veterinary receipts* consist mainly of the fees levied for the treatment of horses and cattle at veterinary institutions under Government management.

Expenditure. 164–167

102. The Agricultural Department is one which is being largely expanded and at the same time reorganized under a scheme sanctioned by the Secretary of State in 1915. At present the senior staff consists of the following principal officers:—(*a*) a Director of Agriculture, (*b*) a Superintendent of the Central Farm and Principal of the Agricultural College, (*c*) an Assistant Principal, (*d*) an Agricultural Chemist, (*e*) an Economic Botanist, (*f*) an Entomologist, (*g*) a Mycologist, (*h*) a Lecturing and Systematic Botanist, (*i*) a Sugarcane Expert, (*j*) three gazetted assistants in Science, (*k*) seven Deputy Directors (excluding the officer appointed to charge of cattle-breeding and dairy operations) and six Assistant Directors, (*l*) a Deputy Director for the Planting districts, (*m*) an Agricultural Engineer and two Assistant Agricultural Engineers.

A scheme for the development of the planting industries involving the establishment of four—to be raised ultimately to six—experimental stations, the appointment of a Mycologist and the continued employment of the Deputy Director, Planting districts, has been recently sanctioned. Fixed annual contributions towards the cost of the scheme are obtained from the Mysore, Travancore and Cochin Darbars, the Administration of Coorg and the United Planters' Association of Southern India.

The appointment of Sugarcane Expert was originally sanctioned for a period of five years, and has been continued for a further period of five years from October 1917. In order to meet the cost of the sugarcane-breeding station, the Secretary of State has sanctioned the payment from Imperial funds of a recurring assignment of ·44 per annum with effect from the 26th October 1917, instead of a non-recurring grant for the total expenditure as formerly.

It is proposed to appoint another Mycologist for the investigation of diseases affecting rubber, but the expenditure on account of this officer and his staff will be recovered from the United Planters' Association, Southern India. Sanction has also been sought to the appointment of two additional Deputy Directors, one for the proposed Eighth Circle and the other for the 'Northerns' Cotton work as recommended by the Cotton Committee, of a second Assistant Principal and of seven expert officers, viz., a second Chemist, an expert each for cotton, millet and pulses, an Agrostologist, a Bacteriologist and a Soil Physicist.

103. The budget estimate for 1919–1920 contained lump provision for the following schemes:—

(1) Cotton-seed farm at Nandyal	·82	155
(2) Fish manure depot on the West Coast	·70	
(3) Development of silk industry	·10	
(4) Kangayam cattle farm	·10	
(5) Improvement of milk-supply—Madras breeding scheme (·14), experiments at the Military dairy farms in Bangalore (·10) and milk transport experiments (·01).	·25	
(6) Development of the planting industries of Southern India.. ..	·27	
	2·24	

The provision for items (1) and (4) is expected to lapse while the amounts
155 entered for items (3), (5) and (6) are not likely to be fully utilized. Savings also
159–160 occur in the provision for Deputy Directors of Agriculture, Experimental Farms and Cultivation and improvement of cotton cultivation, but they are set off by larger
156 expenditure on 'College and Central Farm' and District Experimental Cultivation, the
160 latter due to the departmental sale of manure to ryots. The budget for next year
157 provides for the Expert officers, Additional Deputy Directors, Assistant Principal, and
159 161 the Mycologist already referred to, and also for increased expenditure on account of
159 and 160 a larger number of farm managers, the purchase of additional live-stock and dead-stock for experimental farms and improvement of cotton cultivation.

155 The following lump provisions have been entered in the budget :—

(i)	Anamalai Cambodia Cotton farm	·15
(ii)	Kangayam Cattle-breeding farm	·27
(iii)	Improvement of milk-supply—Madras breeding scheme (·10), experiments at the Military dairy farms in Bangalore (·10).	·20
(iv)	Purchase of Seed-farm paddy	·14
(v)	Development of silk industry	·10
163 (vi)	Improvement of Botanical and other public gardens.	·10
155 (vii)	Revision of pay of Agricultural officers in pursuance of the recommendations of the Public Services Commission.	·80
	Total ..	1·76

163–166 104. *Veterinary charges.*—The decrease in the revised estimate for 1919–1920 as
163–164 compared with the budget occurs partly under 'Superintendence' and 'Veterinary Instruction,' due to the appointments of a second superintendent and a second officer respectively being vacant, and partly under 'Hospitals and Dispensaries' as a consequence of the lapse of the lump provision of ·12 made for Veterinary hospitals to be opened
166 during the year and of savings in the lump provision for Government contribution towards the maintenance of district board or private veterinary institutions. The budget for 1920–1921, besides providing for the two officers mentioned above, includes
163 and 164 six months' charges on account of a third superintendent, and a larger provision for
165 veterinary assistants together with the following lump provisions :—

165 ·13 for additional veterinary assistants.

166 ·26 for a Government contribution towards the maintenance of District Board or private veterinary institutions already in existence ; and

·12 for veterinary hospitals likely to be opened during the year.

On the recommendation of the Finance Committee a lump provision of ·10 has
166–167 also been entered in the budget for 1920–1921 for a Veterinary hospital at Negapatam.

105. *Co-operative credit.*—The increase of expenditure under this head is due to the growth of the operations of the department. The budget for 1920–1921 contains the following lump provisions :—

167 ·13 on account of additional Honorary Assistant Registrars ; and

1·99 on account of strengthening the staff of the department so as to provide for the employment of additional Assistant Registrars and Inspectors for the more rapid development of co-operation, the object being to produce a sufficient number of societies in every taluk in this Presidency so as to permit of local unions being formed.

17

XXI-B. & 26-B. Scientific and Miscellaneous Departments.

Revenue.

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Cinchona plantations	8·92	11·85	7·40	7·85	9·30	7·50
Emigration fees	(a) ·06	..	..	..	..	..
Receipts from industrial operations.	(b) 1·91	(b) 3·95	5·49	8·96	5·79	5·94
Examination fees	2·12	2·12	2·11	2·15	2·13	2·11
Fees for inspection of boilers ..	·39	·42	·44	·44	·44	·44
Miscellaneous	·45	·38	·16	·16	·23	·14
Total ..	13·85	18·72	15·60	19·56	17·89	16·13

(a) Includes receipts from "Fees—Emigration Internal".
(b) These figures represent receipts under "Fishery receipts" prior to April 1918.

Expenditure. 167-184

	Accounts.			Budget estimate,	Revised estimate,	Budget estimate,
	1916-1917.	1917-1918.	1918-1919.	1919-1920.	1919-1920.	1920-1921.
Archæological department	·40	·41	·46	·48	·48	·51
Provincial museums	·45	·46	·48	·48	·36	·45
Imperial Institute	..	·01	..	·01	..	..
Steam-boiler inspection establishment	·31	·36	·40	·43	·39	·47
Donations to scientific societies ..	·03	·03	·03	·03	·03	·03
Cinchona plantations	3·80	4·16	5·08	4·77	5·14	3·87
Emigration	·10	·15	·16	·16	·13	·13
Inspector of Factories	·31	·31	·24	·42	·28	·53
Provincial statistics	·30	·31	·30	·41	·29	·30
Examinations	1·73	1·84	1·86	2·03	1·97	2·15
Registrar of Joint Stock Companies.	·12	·12	·12	·12	·14	·15
Development of industries	2·41	5·57	7·82	12·62	8·39	13·77
Miscellaneous	2·30	...	·63	·79	1·57	·13
Refunds	·02	·05	·16	·01	·03	·02
Additional provision for enhanced war allowances	..	..	..	·17	..	..
Total ..	12·28	13·78	17·74	22·93	19·20	22·51

Revenue.

106. Under *Cinchona plantations* appear the sale-proceeds of febrifuge, quinine bark, seeds, plants and jalap whether obtained from the Government plantations on the Nilgiris or (in the case of quinine) manufactured from purchased cinchona bark. The increase in the actuals for 1916-1917 and 1917-1918 was due partly to the large demand for quinine from the Medical Stores but mainly to the greatly enhanced rates adopted in the valuation of stock issued consequent upon the rise in the market price of quinine. The fall since 1918-1919 as compared with 1917-1918 is due to a reduction in the supply of quinine and to shorter output in the factory owing to the comparatively poor quality of the bark left to be worked. The increase in the revised estimate for 1919-1920 as compared with the budget is due to a special credit of 1·30 being a refund of the unspent balance of money drawn in 1918-1919 for the purchase of cinchona bark.

107. *Receipts from industrial operations.*—This is a new minor head which has 17
been opened with effect from 1st April 1918 to show the receipts of the Fisheries department, which were till then recorded under 'Fishery receipts,' and of other industrial concerns which were hitherto exhibited under the minor head 'Miscellaneous'. Since 1917-1918 receipts from the manufacture of soap have been shown under this minor head. The large decrease in the revised estimate for 1919-1920 as compared with the budget occurs under 'Oil and Soap industry'. When the budget for the current year was framed, it was anticipated that the new buildings for the factory would be completed early in 1919-1920 and that in consequence the manufacture of soaps could be carried on on an extensive scale. The buildings are not, however, likely to be completed before the end of the coming year and this accounts for the fall in the revised estimate. The budget for 1920-1921 follows the current year's revised estimate and includes a sum of ·13 being the anticipated receipts from fisheries in the Nellore and Chingleput districts which are to be taken over by the Fisheries department.

Expenditure. 167-184

108. The charges of the Government Cinchona Plantations on the Nilgiris are 171-172
recorded under the minor head *Cinchona plantations.* The bulk of the charges under
this head relates to the purchase of cinchona bark. The budget for next year provides 171
a sum of 2·00 for the purchase of bark.

109. *Inspector of Factories.*—The budget estimate for the ensuing year besides 173
including provision for the reorganization of the inspection staff and establishment of the department contains a lump provision of ·07 for the revision of the pay of
Inspectors in pursuance of the recommendations of the Public Services Commission. 173

174–175 110. *Examinations.*—The rise in the expenditure in 1920–1921 is mainly under 'Special tests' and 'Secondary School-Leaving certificates' due to the larger number of candidates appearing and the consequent increase in the expenses connected with the examinations.

176–183 111. *Development of industries.*—Under this minor head are recorded the charges relating to the Department of Fisheries, to Pearl and Chank fisheries, experiments in soap-making and industrial operations. The fall in the revised estimate for the current year occurs mainly in the expenditure on the oil and soap industry due to the manufacture of soap being carried on on a less extensive scale than was anticipated to the reason given in paragraph 107 ante. There are also lapses in the provision for piscicultural works, grants-in-aid to industrial schools and miscellaneous experiments. The increase in the budget estimate for 1920–1921 is due to larger provision for the above objects and to the reorganization of the weaving branch of the Industries department, the District Industrial staff and the Madras Technical Institute.

184 112. *Miscellaneous.*—Under this minor head are recorded the charges relating to the Director of Civil Supplies. The expenditure on this account is covered by an assignment from Imperial revenues.

XXII & 29. Superannuations.

18 * *Revenue.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Revenue	1·27	1·26	1·80	1·47	1·95	1·51

185 * *Expenditure.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Expenditure	33·23	33·33	36·15	37·00	36·78	37·35

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

18 *Revenue.*

113. The receipts under this head consist chiefly of contributions for pensions and gratuities on account of officers of Government lent to foreign service for employment under the Court of Wards, municipalities and other local bodies, Native States and landholders.

114. The increase in the revised estimate for 1919–1920 represents chiefly arrears of recoveries from local bodies of contributions for leave allowances and pensions of civil assistant surgeons in their employ ordered to be made with effect from the 1st March 1916.

185 *Expenditure.*

115. This head comprises charges for pensions, gratuities and compassionate allowances, and for the commuted value of pensions to Government servants.

185 116. The budget estimate for 1920–1921 provides for the normal expansion of the pension list.

 Reference to page in the Civil Budget Estimate.

XXIII. & 30. Stationery and Printing.

** Revenue.* 18–19

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Stationery receipts	·11	·21	·20	·12	·24	·15
Sale of gazettes and other publications	·59	·63	·63	·61	·65	·65
Other press receipts	·53	·84	·75	·69	·60	·56
Total ..	1·23	1·68	1·58	1·42	1·49	1·36

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

† Expenditure. 186–191

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Stationery office at the Presidency ..	·61	·61	·56	·65	·63	·68
Stationery purchased in the country ..	·04	·04	·03	·05	·04	·04
Government Presses	5·39	4·75	4·24	4·94	4·92	5·18
Printing at Private Presses ..	·34	·34	·30	·40	·42	·37
Stationery supplied from Central Stores	6·54	8·68	8·18	8·70	8·71	8·71
Refunds	..	·01	·01	..	·02	·01
Additional provision for enhanced war allowances	..	..	..	·10	..	..
Total ..	12·92	14·43	13·32	14·84	14·74	14·99

† Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

Revenue.

117. *Stationery receipts.*—The increase in the revised estimate for 1919–1920 as compared with the budget estimate for the year is due to larger demands from the Military department than was anticipated, while the decrease in the budget estimate for 1920–1921 allows partly for smaller demands owing to the cessation of the war and partly for a decrease in the sale-proceeds for waste paper. 19

Expenditure. 186–191

118. *Government Presses.*—The budget estimate for 1920–1921 provides for an increase under Day-extra establishment and under Supplies and Services and Contingencies. 189

XXV. & 32. Miscellaneous.

19-21, 191-194

* *Revenue.*

—	Accounts. 1916-1917.	Accounts. 1917-1918.	Accounts. 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
Percentage on capital cost of furniture supplied to high officers ..	·01	·01	·01	·01	·01	·01
Unclaimed deposits	1·65	·80	1·46	1·59	1·50	1·50
Treasure trove	·01	·05	·04	·01	·03	·03
Sale of old stores and materials ..	·02	·05	·04	·03	·04	·03
Fees for Government audits ..	·31	·31	·31	·36	·38	·39
Contributions	1·06	·32	·30	·17	·18	·32
Miscellaneous fees, fines and forfeitures	·24	·36	·33	·37	·36	·34
Miscellaneous	·13	·12	·14	·10	·10	·14
Sale of land and houses	..	..	..	..	·01	..
Total ..	3·43	2·02	2·63	2·64	2·61	2·76

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

191-194

† *Expenditure.*

—	Accounts. 1916-1917.	Accounts. 1917-1918.	Accounts. 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
Rewards for proficiency in oriental languages, etc.	·07	·04	·02	·05	·02	·05
Annual stipends to holders of literary titles	·01	·01	·01	·01	·01	·01
Subscriptions to periodicals ..	·42	·34	·38	·38	·38	·38
Cost of books and publications ..	·05	·01	·02	·03	·01	·03
Donations for charitable purposes ..	1·01	1·26	1·30	1·38	1·92	1·40
Charges on account of European vagrants	·01	·01	..	·01	..	·01
Rewards for destruction of wild animals	·18	·18	·16	·18	·16	·17
Petty establishments	·21	·21	·21	·27	·25	·25
Special commissions of inquiry ..	·17	·07	..	..	·20	..
Irrecoverable temporary loans written off	·02	·02	·02	·03	·16	·03
Rents, rates and taxes	·07	·06	·07	·07	·07	·09
Contributions	1·98	3·24	2·40	2·37	2·42	2·42
Miscellaneous and unforeseen charges	·05	·03	·05	11·11	·60	6·92
Miscellaneous refunds	·03	·03	·01	·03	·06	·01
Charges for the treatment of patients at the Pasteur Institute at Coonoor	·01	·02	·03	·03	·03	·03
War boards	..	..	·23	..	·08	..
Additional provision for enhanced war allowances	..	..	..	·05	..	..
Peace celebration charges	..	..	..	..	1·10	..
Total ..	4·29	5·53	4·91	16·00	7·47	11·80

† Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

Revenue.

119. The receipts recorded under the first minor head "Percentage on capital cost of furniture supplied to high officers" represent a 5 per cent charge recovered as rent from the Resident and the Assistant Resident in Travancore and Cochin on the capital value of furniture supplied at the cost of Government.

The other minor heads are for the most part self-explanatory.

120. The increase in the budget estimate for 1920-1921 as compared with the revised estimate for 1919-1920 under the minor head 'Contributions' is due to the anticipated refund by the District Board, Trichinopoly, of a temporary grant of ·11 made to it last year for the construction of a roadway across the Vellar and by the Municipal Council, Villupuram, of ·03 being the temporary grant made to it to cover the anticipated deficit on account of the working of the Council in the current year.

Expenditure. 191-194

121. The minor heads under this major head are for the most part self-explanatory.

122. *Donations for charitable purposes.*—The actuals for 1916-1917 include a special grant of ·22 paid to the Lawrence Memorial School, Ootacamund, out of a non-recurring assignment from Imperial revenues sanctioned by the Government of India for the purpose. Similar non-recurring assignments of ·25 for each of the years 1917-1918 and 1918-1919 and a recurring assignment of ·50 from 1919-1920 onwards have also been sanctioned towards the opening of a training college for the members of the domiciled community and the corresponding charges appear under this head. Special non-recurring grants to the Lawrence Memorial School for provision of play grounds and for meeting the deficit in the working of the school during 1919-1920 and to the Young Men's Christian Association towards the cost of a building for a hostel for Anglo-Indian young men and for equipment thereof, contribute mainly to the increase in the revised estimate for the current year. 192

123. *Special Commissions of Inquiry.*—The figure of ·20 entered in the revised estimate for 1919-1920 under this item, relates to the charges of the Salaries Committee appointed to examine generally the adequacy of the rates of pay of Government subordinate and menial establishments including village officers. 191 and 194

124. *Contributions.*—The chief items of expenditure under this minor head are (i) contributions to municipalities which are given for general purposes, as, for instance, to cover deficits and (ii) contributions to local funds. The grants in aid of municipalities for general purposes amounted to ·19 in 1916-1917, ·30 in 1917-1918 and ·42 in 1918-1919. In the budget estimate for 1919-1920 a provision of ·50 was entered for this purpose on the recommendation of the Finance Committee and it is expected that it will be utilized. A similar provision of ·50 has been entered in the budget estimate for 1920-1921. 194

Under contributions to local funds the chief items are the usual annual grants to the District Boards of The Nilgiris and Koraput. The grant to the Nilgiri District Board, which now stands at 1·08, is made in consideration of the small income which it derives from general sources. The grant to Koraput, which now stands at ·24, is given because the revenue of that district board falls short of the expenditure on the services to be maintained by it. A contribution of ·55 is also paid to other district boards as compensation for the resumption by Government of certain fishery rentals formerly credited to those local bodies, the chief item being ·29 per annum given to the District Boards of Trichinopoly and Tanjore. 194

125. *Miscellaneous and unforeseen charges.*—Collectors of districts have been empowered, with reference to the recommendations of the Decentralization Commission, to make discretionary grants for general purposes of a public nature calculated to be of benefit to their districts up to Rs. 200 per annum for recurring charges and Rs. 1,000 for non-recurring charges in each individual case. The total grant to be distributed among the Collectors of the several districts has been fixed at 1·25 per annum. The expenditure so incurred is budgeted for under this head in the first instance and the actual charges incurred are subsequently adjusted to the appropriate heads of account. A provision of 1·25 has accordingly been entered for this purpose in the budget estimate for 1920-1921. The budget estimate for 1919-1920 included a reserve provision of 9·82 for unforeseen expenditure. The amount has been reappropriated to other heads. The budget estimate for 1920-1921 includes a provision of 5·00 on this account. 194 194

194 The charges on account of the Publicity Bureau are debited to this head.

194 126. *War boards.*—The charges on account of the local Labour and Employment Bureau established in connexion with the war are shown under this minor head. No provision has been made in the budget for 1920–1921 as the board is not likely to continue after March 1920.

191 & 194 127. The revised estimate for the current year includes a provision of 1·10 on account of 'Peace celebration charges' incurred in July and the payment of the debts of Civil debtors released on the occasion of the signing of Peace.

195

33. Famine Relief.

Expenditure.

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
EXPENDITURE	·07	·008	·93	2·00	38·55	..
Total ..	(*a*) ·07	·008	·93	2·00	38·55	..
Provincial share ..	..	(*b*)·002	(*b*) ·23	(*b*) ·50	(*b*)9·64	..

(*a*) Wholly Imperial. (*b*) One-fourth.

128. Famine operations on a more extensive scale and for a longer period than was originally anticipated account for the large increase in the revised estimate for 1919–1920. No expenditure on famine-relief operations is anticipated in the ensuing year.

XXIX. & 42. Irrigation—Major Works.

21

Revenue.

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Direct receipts	3·12	3·19	3·38	3·22	3·42	3·36
Provincial share (one-half) ..	1·56	1·60	1·69	1·61	1·71	1·68
Portion of Land Revenue due to Irrigation	102·08	108·33	105·47	107·22	111·47	110·36
Provincial share (one-half) ..	51·04	54·16	52·74	53·61	55·73	55·18

195

Expenditure.

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Working expenses	19·69	22·13	20·64	17·24	19·18	17·39
Provincial share (one-half) ..	9·85	11·07	10·32	8·62	9·59	8·69
Interest on Debt (Provincial share only, viz., one-half)	14·48	15·41	15·60	15·69	15·75	15·91

Interest on Debt is not open to discussion.

129. For purposes of classification in the accounts, irrigation works are divided into (*a*) Productive works, (*b*) Protective works, and (*c*) Minor works and navigation.

130. *Productive works* are works of a remunerative character undertaken for the improvement of the country, the capital expenditure on which is usually met from borrowed money ; the interest and the cost of maintenance and working are provided out of current revenues, the income being credited thereto. Capital outlay on such irrigation works is recorded under the major head 49. IRRIGATION WORKS—a wholly Imperial head. The revenue is credited under XXIX. IRRIGATION—MAJOR WORKS and the interest and working expenses are debited to the head 42. IRRIGATION—MAJOR WORKS.

131. *Protective works* are those which are calculated to diminish future expenditure on famine relief. The cost of the construction of protective irrigation projects is paid out of the annual grants under famine relief and insurance, and is chargeable to the major head 35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS—a wholly Imperial head. The receipts and the interest and working expenses are, as in the case of productive works, classed under the heads XXIX. & 42. IRRIGATION—MAJOR WORKS.

132. The head *Minor works and navigation* includes all classes of irrigation works other than the above and is subdivided into

(*a*) works for which capital and revenue accounts are kept ;
(*b*) works for which neither capital nor revenue accounts are kept ; and
(*c*) agricultural works, consisting of the conservancy of rivers or training of river-beds, and the maintenance of their embankments.

Revenue. 21

133. The receipts from Major irrigation works are classified into *Direct receipts* and *Indirect receipts.*

134. The *Direct receipts* are realized in the Public Works Department and are derived from the following sources : (*a*) sale-proceeds of water supplied for purposes other than irrigation or town consumption, (*b*) sale-proceeds of water supplied to towns, (*c*) sale-proceeds of produce from canal plantations, (*d*) sale-proceeds of wood and grass from canal banks other than regular plantations, (*e*) charges for water supplied to mills, etc., (*f*) receipts from navigation and (*g*) rent of buildings, etc.

The revised estimate for 1919–1920 is based on the latest actuals available, and the budget estimate for 1920–1921 follows the revised estimate in the main.

135. The *Indirect receipts* consist of land revenue due to, or dependent on, major productive and protective works for which capital and revenue accounts are maintained.

136. The increase in the revised estimate for 1919–1920 as compared with the budget for that year occurs chiefly under the Gōdāvari delta and the Periyar systems.

Expenditure. 195

137. *Working expenses.*—The working expenses of each system are classified under the four sub-heads—(*a*) Extensions and improvements, (*b*) Maintenance and repairs, (*c*) Establishment charges and (*d*) Tools and plant.

The expenditure under 'Extensions and improvements' relates mainly to minor works costing less than Rs. 1,000, such as the construction of dams across channels and excavation of small distributaries, while the sub-head 'Maintenance and repairs' relates to head works, main canals and branches, distributaries and drainage, and includes works of the nature of repairing and strengthening canal banks, clearing silt in canals, repairing locks, lock weirs and masonry works.

138. The decrease in the revised estimate for 1919–1920 and the budget estimate for 1920–1921 as compared with the actuals of previous years is due chiefly to a change introduced by the Government of India in the system of distributing the charges for Public Works establishment among the several Public Works major heads.

The budget for 1920–1921 is based on ascertained demands.

139. *Interest on debt.*—Interest on the irrigation debt is calculated at the average rate of interest paid during the year on the total public debt of the Government of India, and the capital outlay upon which interest is calculated in 1920–1921 is that incurred up to the end of 1919–1920 plus half the estimated outlay in 1920–1921.

140. The rate of interest, which is the average rate paid on the total public debt of the Government of India, has risen from 3·47 to 3·48 per cent.

XXX. & 43. Minor Works and Navigation.

21 *Revenue.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Civil officers	·26	·25	·23	·25	·33	·25
Public Works officers	2·53	2·92	2·70	2·90	2·90	2·73
Total ..	2·79	3·17	2·93	3·15	3·23	2·98

195–196 *Expenditure.*

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Civil officers	6·18	7·69	7·53	8·69	7·66	9·28
Public Works officers—						
Minor Works, Revenue Department	·51	·52	·47	·52	·41	·19
Works in charge of Civil officers acting as Public Works disbursers	·38	·24	·40	·65	·62	·50
Works in charge of the Public Works Department	28·64	32·19	35·77	35·13	33·41	31·38
	29·53	32·95	36·64	36·30	34·44	32·07
Total ..	35·71	40·64	44·17	44·99	42·10	41·35

21 *Revenue.*

141. *Civil officers.*—The receipts, which consist chiefly of fines under section 6 of the Madras Compulsory Labour Act, 1858, are fluctuating in character.

142. *Public Works officers.*—The revenue comprises receipts from sale of water, canal produce, navigation, and rent of buildings, and is derived mainly from the Madras water-supply and irrigation system and the Buckingham canal, and from ordinary and agricultural works.

143. The revised estimate is based on the latest actuals available and the budget for 1920–1921 in the main follows the revised estimate.

195–196 *Expenditure.*

196 144. *Civil officers.*—The expenditure represents the cost of minor irrigation works, chiefly repairs to tanks, costing not more than Rs. 2,500 each, which are executed under the supervision of the Revenue Department. Voluntary contributions towards repairs received from private persons and bodies are taken in abatement of the charges. The outlay depends to a large extent on the character of the season, since it is impossible to carry out repairs when heavy rains cause the tanks to be full for longer periods than usual.

 Reference to page in the Civil Budget Estimate.

145. The revised estimate for 1919–1920 is based on the latest actuals. The budget for 1920–1921 is 1·62 more than the current year's revised estimate and provides fully for the demands made by Collectors.

146. *Public Works officers.*—Expenditure on minor irrigation works other than those mentioned under *Civil officers* is shown under this head under the following subdivisions:— 196

(*a*) 'Minor Works, Revenue Department' relating to works under control of the Revenue Department, the execution of which requires technical skill and which are entrusted to the Public Works Department;

(*b*) 'Works in charge of Civil officers acting as Public Works disbursers' under which is recorded the expenditure on works costing more than Rs. 2,500 each executed by the officers of the Revenue Department; and

(*c*) 'Works in charge of the Public Works Department.'

147. The decrease in the revised estimate for 1919–1920 and in the budget for 1920–1921, as compared with the budget for the current year, is due mainly to a change in the method of calculating the proportion of the charges for Public Works establishment debitable to this head.

For Tank Restoration Scheme works the budget for 1920–1921 provides a sum of 4·57 (exclusive of charges for establishment and tools and plant) against a grant of 4·91 in the current year's budget. The only important work in the course of construction is the Kanniampalayam anicut project for which a grant of ·20 has been provided for next year. The probable outlay on this work up to the end of 1919–1920 is ·74.

XXXI. & 45. Civil Works.

Revenue. 21

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Civil officers	1·10	·42	·99	·10	·17	·16
Public Works officers	4·02	4·42	4·20	4·25	5·07	4·38
Total ..	5·12	4·84	5·19	4·35	5·24	4·54

Expenditure. 196–198

—	Accounts.			Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
	1916–1917.	1917–1918.	1918–1919.			
Civil officers	20·07	28·83	48·61	36·34	37·39	32·01
Public Works officers—						
(i) Works in charge of Civil officers acting as Public Works disbursers	·78	1·15	1·14	2·05	2·08	3·60
(ii) Works in charge of the Public Works Department.	58·91	50·73	53·46	66·10	72·57	109·39
(iii) Additional provision for enhanced war allowances.	..	..	..	·72	..	..
	59·69	51·88	54·60	68·87	74·65	112·99
Total ..	79·76	80·71	103·21	105·21	112·04	145·00

21 *Revenue.*

148. *Civil officers.*—The receipts represent the sale-proceeds of grass and fruit in Government cemeteries, and tolls levied under the Indian Tolls Act, 1851, in the Agency tracts of Ganjām.

The actuals from 1916–1917 to 1918–1919 include special credits mostly on account of refunds by local bodies of unspent balances of Provincial contributions. The budget for 1920–1921 follows the revised estimate for the current year.

149. *Public Works officers.*—The receipts are derived mainly from rents of buildings in charge of the Public Works Department, sale-proceeds of buildings and materials, tolls on roads, the net profits in the Public Works Workshops, and fines levied from contractors for failure in the execution of works.

The revised estimate for 1919–1920 is based on the latest actuals available, and includes special receipts from the sale of buildings in Trichinopoly and the transfer of tools from the Kurnool division to the Indian Munitions Board. The budget for 1920–1921 follows the revised estimate for the current year after excluding the special items provided for in the latter.

196–198 *Expenditure.*

97–198 150. *Civil officers.*—The expenditure under this minor head relates chiefly to (i) grants to local bodies in aid of roads and bridges and other miscellaneous public improvements, and (ii) public works in the Agency tracts of Ganjām, Vizagapatam and Gōdāvari costing not more than Rs. 2,500 each, and executed by officers other than those of the Public Works Department.

197–198 151. The following are the principal items of expenditure during the three years 1918–1919 to 1920–1921 :—

Number.	Particulars.	Accounts, 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
(*a*)	Grants to district boards to supplement their resources, of which a sum of 14 lakhs has been specially provided by the Government of India.	17·28	17·28	17·28	17·28
(*b*)	Grants to poorer district boards for communications	5·00	5·00	5·00	5·00
(*c*)	Grants to district boards for improvement of important roads	20·00	6·00	6·00	..
(*d*)	Special grants to local bodies for roads and bridges	4·69	6·20	6·27	7·21
(*e*)	Grants to local bodies for the acquisition of house-sites for depressed classes	..	..	1·00	..
	Total ..	46·97	34·48	35·55	29·49

197 *Item* (*a*).—In order to enable district boards to frame their budgets on a permanent basis, it was decided to stereotype this grant on the basis of the grants made to them in 1917–1918. The details are furnished in the Annexure to this Part. In the last three years additional subsidies have been given to a few of the poorest district boards—see item (*b*).

197 *Item* (*b*).—A special grant of 5·00 for the improvement of communications was distributed during each of the years 1917–1918 to 1919–1920 among the district boards of Anantapur, Bellary, Kurnool, Cuddapah, Chittoor, Salem, Nellore and Chingleput.

In accordance with the recommendation of the Finance Committee of January 1920 a similar grant of 5·00 has been entered in the budget for 1920–1921 for distribution among the district boards of Anantapur (·80) Bellary (·90) Chingleput (40), Chittoor (·40), Cuddapah (·80), Kurnool (·90), Nellore (·40) and Salem (·40).

Item (c).—The amounts represent special grants to local bodies for carrying out special repairs to certain trunk roads in the Presidency which were burdened with increased traffic as a result of the restrictions on railway traffic and also for the construction of bridges and causeways on some of the more important roads. From the year 1920–1921, it is proposed that Government shall relieve local bodies of the cost of maintaining the trunk roads throughout the Presidency and a provision of 16·00 has been made in the budget as mentioned below. 197

Item (d).—The budget estimate for 1920–1921 provides for grants to the District Boards of Vizagapatam (·52), Koraput (·96) and Gōdāvari (·45) for the development of the agency tracts. On the recommendation of the Finance Committee of January 1920, an allotment of 4·90 has been entered for grants to local bodies for bridges and causeways. 198 197

Item (e).—As already explained in paragraph 96, the amount was provided in the budget under 24-B. Sanitation and subsequently transferred to this head.

152. *Public Works officers.*—This minor head comprises two sub-heads—

(i) Works in charge of Civil officers acting as Public Works disbursers; and

(ii) Works in charge of the Public Works Department.

153. *Works in charge of Civil officers acting as Public Works disbursers.*—Under this sub-head is recorded the expenditure on works costing more than Rs. 2,500 each carried out by officers of the Civil department acting in the capacity of Public Works disbursers. Works costing not more than Rs. 2,500 each which are executed by officers of the Civil department are debited as contingent charges of the department concerned. In the case, however, of the Salt, Excise and Forest departments *all* works executed by Civil officers, irrespective of their cost, are adjusted not to the Public Works Department head but to the contingencies of the department concerned.

The main items under this sub-head relate to works in the Jail department executed by Superintendents of Jails as Public Works disbursers and to works in the agency tracts. The budget estimate for 1920–1921 includes a provision of 1·32 for the purchase and erection of a power-house plant for the new Engineering College, Guindy.

154. *Works in charge of the Public Works Department.*—The revised estimate for 1919–1920 provides for the increased scale of pay sanctioned for Imperial and Provincial Engineers in pursuance of the recommendations of the Public Services Commission, but the increase on this account is more than counterbalanced by a change in the method of calculating the establishment charges debitable to the Irrigation heads '42' and '43'. The items contributing to the increase are a transfer to this head from 24-A. Medical of 3·50 on account of the payment to the Madras Corporation for the building and site of the Royapetta hospital which has been taken under Government management and larger expenditure under 'Stock and Suspense' and on repairs to civil buildings. 198

The budget estimate for 1920–1921 includes a lump provision of 16·00 in order to relieve local bodies with effect from 1st April next of the charges for the maintenance of important roads. It also includes larger provision for works in progress, new works and establishment.

155. The scheme for the redistribution of district, subdivisional and other charges which was drawn up by Sir William Meyer involved a total outlay of about 42·00 on new buildings, towards which the Government of India sanctioned assignments aggregating 25·00 from Imperial revenues. The total expenditure up to the end of 1918–1919 amounted to 23·12 and the probable outlay in 1919–1920 is about ·10 and in 1920–1921 about ·15.

156. The following is a list of important works (*a*) which were completed in 1918–1919, (*b*) which are in progress in the current year and (*c*) which it is proposed to commence in 1920–1921 :—

(*a*) *Works completed in* 1918–1919.

	Actual cost.
(1) A new block for Queen Mary's College for Women	·94
(2) A Central Police Recruits' School, Anantapur	2·40

(*b*) *Works in progress in* 1919–1920.

Number.	Name of work.	Estimated cost.	Actuals to end of 1918–1919.	Probable during 1919–1920.	Provision for 1920–1921.
1	Quarters for 1 inspector and 3 sergeants and huts for 17 head constables and 125 constables of the Armed Reserve Police, Vellore	1·00	·85	·05	..
2	Quarters for 4 sub-inspectors and huts for 16 head constables and 84 constables of the C_1 and C_2 police stations, Madras	1·49	·83	·66	..
3	Huts for 18 head constables and 97 constables of the B_1 and B_2 police stations, Madras	3·19	2·85	·34	..
4	Armed Reserve Police buildings and quarters for the Town Police Station staff at St. Thomas' Mount ..	1·94	..	·10	·10
5	The remaining blocks of hostel accommodation for the Rayapuram Medical school	4·67	·40	·30	1·00
6	New Rayapuram hospital and subsidiary buildings	11·02	6·19	1·40	2·50
7	New Medical school buildings at Coimbatore	2·16	·10	·50	·70
8	New Civil hospital, Vizagapatam ..	5·53	2·07	1·50	1·50
9	Medical school buildings at Tanjore..	2·87	·45	1·00	·47
10	Improvements to the General Hospital, Madras..	1·54	..	·30	·20
11	A new hospital at Kurnool	1·48	·70	·27	·20
12	Hostel for the medical students at Tanjore	1·74	..	·05	·20
13	Extensions to the Madura hospital ..	*	·32	·25	·50
14	New Engineering College buildings at Guindy	15·82	9·75	2·05	2·43
15	A new chemistry block for the Presidency College, Madras	3·47	·33	·60	1·95
16	New Engineering school at Vizagapatam	*	..	·21	·20
17	A central block for Queen Mary's College for Women	2·45	..	·50†	1·00
18	A new court-house for the District Judge, Trichinopoly	1·87	1·49	·27	..
19	Technical Institute buildings at Madura	3·25	2·41	·29	..
20	Additions to the Coimbatore Agricultural College	3·00	..	·15	·50
21	Cattle farm at Chintaladevi	2·15	·08	·20	1·00
22	Kalinghia Ghaut road, Ganjām district.	1·86	1·75	·15	..
23	Road from Kannavaram to Ippur, Gōdāvari district	1·08	·10	·18	·40

* Estimate under revision.
Represents expenditure from contribution funds.

(c) *Works to be commenced in* 1920–1921.

Name of work.	Total estimated cost.	Provision for 1920–1921.
(1) Armed Reserve Police buildings at Trichinopoly ..	1·05	·10
(2) Quarters for one European sub-inspector and huts for 17 head constables and 107 constables of the A_1 and A_2 police stations, Pudupet	1·12	·35
(3) A new Medical school at Rayapuram	*	1·00
(4) Improvements to the General Hospital (quarters for nurses, Indian nurse pupils, etc.) and improvements to the Medical College buildings	3·17	·50
(5) Leper Asylum at Chingleput	3·43	·30
(6) Medical School for Women, Madras	*	·50
(7) Improvements to headquarter hospitals	*	3·00
(8) A new medical school at Guntūr	*	·50
(9) Purchase of a building for the Tuberculosis Hospital.	2·00	2·00 †
(10) Hostel block for the sub-assistant surgeon pupils at Royapetta	1·36	·50
(11) A new Municipal college at Salem	1·30	·05
(12) An additional block for the Presidency Training School for Mistresses	1·50	·10
(13) Buildings for the High School department f the Presidency Training School for Mistresses	2·65	·50
(14) Madras Trades School	4·00	·50
(15) Improvements to the Government House, Ootacamund	2·00	1·50

* NOTE.—Estimates for these works are either under preparation or revision.
† Entered on the recommendation of the Finance Committee of January 1920.

Transfers between Imperial and Provincial Revenues.

—	Accounts. 1916–1917.	Accounts. 1917–1918.	Accounts. 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Net assignment to Provincial revenues ..	+ 16·53	+ 16·75	+ 25·83	+ 20·17	+ 21·19	+ 18·86

157. All adjustments between Imperial and Provincial funds are recorded on the revenue side of the accounts under the above head.

158. The details of the adjustments for the current and coming years are shown in the following statement:—

—	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
IMPERIAL TO PROVINCIAL.			
(1) Assignment on account of the sugarcane breeding station for five years from 26th October 1917	·44	·44	·44
(2) Contribution towards the cost of the appointment of a scientific officer to assist the planting industries in Southern India by the Administration of Coorg	·02	·02	·02
(3) Assignment for recurring charges in connexion with the constitution of additional district and other charges given in addition to the sum of 7·10 per annum which has merged in the Provincial Settlement	·75	·75	·75
(4) Assignment to meet the expenditure thrown on Provincial funds by the abolition of the Proprietary Estates Village Service funds ..	12·02	11·46	12·55

—	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
IMPERIAL TO PROVINCIAL—*cont.*			
(5) Assignment on account of stipends to Mahamahopadhyaya and Shams-ul-ulama title-holders	·02	·02	·02
(6) Assignment for improvement of sanitary services	·35	·35	·35
(7) Assignment for expenditure on urban sanitation given from 1913–1914	6·00	6·00	6·00
(8) Assignment for expenditure on education (made up of 8·25 given out of the coronation grant in 1912–1913 and increases of 6·80 sanctioned in 1913–1914 and 1·25 sanctioned in 1914–1915)	16·30	16·30	16·30
(9) Assignment for development of the Madras University (given from 1912–1913) ..	·65	·65	·65
(10) Assignment for improvement of education in Aided English Secondary schools (given from 1912–1913)	·80	·80	·80
(11) Assignment for the extension of education among the poorer classes of the domiciled community in the City of Madras (given from 1912–1913)	·30	·30	·30
(12) Assignment for the improvement of Muhammadan education (given from 1914–1915) ..	·30	·30	·30
(13) Assignment for grant to the Lawrence Memorial School, Ootacamund	·15	·15	·15
(14) Assignment towards the expenditure in connexion with the audit of the Hyderabad and Secunderabad local funds	·03	·03	·03
(15) Assignment on account of the transfer of Nugur, Albaka and Cherla taluks from the Central Provinces to the Madras Presidency.	·24	·24	·24
(16) Assignment for meeting the transfer from Imperial to Provincial funds of the cost of maintenance of Government cemeteries not attached to Government churches	·09	·10	·10
(17) Assignment for remission of certain recoveries from local bodies	1·71	1·71	1·71
(18) Assignment on account of the provincialization with effect from 1914–1915 of the salaries of officers of the Indian Civil Veterinary Department	·29	·29	·29
(19) Assignment on account of the compensation for interest charged to Provincial funds for five Minor Irrigation works transferred to the class of Major Irrigation works ..	·50	·50	·50
(20) Assignment for improvement of pay and training of teachers	4·00	4·00	4·00
(21) Assignment for primary education	5·50	5·50	5·50
(22) Assignment towards a Training College at Ootacamund for male teachers of the domiciled community	·50	·50	·50
(23) Assignment in consequence of the crediting of receipts from mica-mining in the Nellore district under I. LAND REVENUE (Provincial share = one-half) instead of under IX. FOREST (wholly Provincial)	·12	·12	·12
(24) Assignment towards the cost of Provincial Director of Civil Supplies	·79	1·57	·13
(25) Assignment for loss in the Provincial share of income-tax revenue necessitated by changes in taxation (from 1919–1920)	6·05	6·05	6·05

 Reference to page in the Civil Budget Estimate.

	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
IMPERIAL TO PROVINCIAL—*cont.*			
(26) Assignment towards the construction and equipment of the Madras Trade school ..	..	1·00	..
(27) Assignment towards the expansion and equipment of the Agricultural College, Coimbatore	..	2·00	..
(28) Assignment on account of War Boards ..	..	·08	..
(29) Assignment for expenditure in connexion with anti-influenza vaccine	..	·35	..
(30) Assignment for strengthening the staff of the College of Engineering, Guindy	..	·25	·25
(31) Assignment for Agricultural Middle schools.	..	·25	·25
(32) Assignment on account of the payment of the debts of civil debtors on the occasion of the Signing of Peace	..	·05	..
Total ..	57·92	62·13	58·30
PROVINCIAL TO IMPERIAL.			
(33) Fixed assignment under the Provincial Settlement	18·09	18·09	18·09
(34) Assignment on account of the reduction from 18 to 8 of the percentage charged against Provincial revenues on the value of imported stationery stores	·29	·29	·29
(35) Assignment on account of the imperialization of the Public Works Department Account staff	·94	·88	·88
(36) Compensation payment on account of the Provincial share of the extra Excise and Income-tax revenues accruing from additional taxation imposed by the Government of India	18·43	21·68	20·18
Total, Provincial to Imperial ..	37·75	40·94	39·44
Net addition to Provincial ..	20·17	21·19	18·86

Item 25.—An assignment of 6·05 in favour of Provincial revenues was entered in the budget estimate for 1919–1920 to compensate them for their share of the loss of income-tax revenue as the result of the raising of the assessable limit of income from Rs. 1,000 to Rs. 2,000 per annum and the imposition of an Excess Profits duty. This is only a rough estimate, and pending information as regards the actual figures, the current year's figure has been repeated in the budget for 1920–1921.

Item 36.—The Government of India imposed additional taxation with effect from 1916–1917 solely to meet Imperial needs, and the heads under which the proceeds of the additional taxation accrue are III. SALT, VII. CUSTOMS, V. EXCISE and VIII. INCOME-TAX. The heads SALT and CUSTOMS are purely Imperial, while the heads EXCISE and INCOME-TAX are shared equally between Imperial and Provincial. To enable Imperial resources to receive the full increment due to the new taxation, it is necessary to pay from Provincial revenues a recurring compensatory assignment equivalent to the estimated amount accruing as the Provincial share of the new taxation. The Provincial share of the additional taxation was provisionally fixed at 6·43, being made up of ·18 under V. EXCISE and 6·25 under VIII. INCOME-TAX. The original forecast of 6·25 under Income-tax will be exceeded by 15·25 in 1919–1920 and by 13·75 in 1920–1921.

The remaining items are self-explanatory.

Reference to page in the Civil Budget Estimate.

53-56 **Provincial Advance and Loan Account.**

159. Four statements are annexed showing the transactions under Provincial loans and advances. Statement I exhibits the transactions relating to loans sanctioned prior to the 1st October 1916, statement II those relating to loans sanctioned subsequent to that date but before 1st April 1917, statement III those relating to loans sanctioned on or after the 1st April 1917 and statement IV exhibits in one view the total transactions under each class of loans.

3-56 160. Class I Loans include advances to cultivators made under the Land Improvement Loans Act and the Agriculturists' Loans Act and advances to co-operative credit societies. The advances to cultivators in the current year are estimated at 16·09 as against the budget estimate of 8·50. The budget estimate for 1920–1921 has been fixed at 10·50.

161. Class IV Loans. These represent loans to district boards and municipalities in connexion with drainage and water-supply schemes, the construction of markets and other public works, and plague preventive measures.

The allotment for 1920–1921 is intended for works which are actually in progress, or which will be taken up for execution at an early date.

56 162. Class V Loans. The transactions under this head relate to the following miscellaneous loans :—

(1) Loans to pearl fishers for the purchase of canœs.

(2) Loans to Chenchus for the purchase of bulls and agricultural implements.

(3) Loans to co-operative societies in connexion with the acquisition of house-sites for Panchamas.

(4) A loan which it is proposed to give to the Housing Association of Madras.

56 *Item* (3).—Under this scheme a co-operative society is organized whenever a fairly large number of Panchamas either in one hamlet or in a group of hamlets make an application for house-sites. The lands are acquired by Government and handed over to the society on payment of 25 per cent of the purchase money, the remaining 75 per cent being lent to the society at $6\frac{1}{4}$ per cent per annum. The society executes a security bond undertaking to repay the balance of the cost of the lands conveyed to it. The maximum period for repayment is twenty years, it being left to the societies to discharge their obligations at an earlier date if they so desire. The maximum borrowing power of a society has been fixed at one-eighth of the total of the net assets of the members and provision has been made in the bye-laws of the societies for the due discharge of their indebtedness to Government. The Government of India have sanctioned a loan of 1·00 for the acquisition of house-sites for Panchamas in the Tanjore district in the current year. The budget estimate for 1920–1921 includes a provision of 2·75 for the grant of loans to the societies in Tanjore and for the extension of the scheme to seven other districts, viz., South Arcot, Chingleput, Gōdāvari, Malabar, Salem, Anantapur and South Kanara.

56 *Item* (4).—The object of the Madras Central Housing Association is stated to be the improvement of the housing conditions of the poor and the starting or financing of associations and co-operative societies for the housing of the working classes

56 in the city of Madras. Details of the scheme are not yet before Government. The budget estimate for 1920–1921 contains a provision of 2·00 for a loan to this Association.

I.—LOANS SANCTIONED PRIOR TO 1ST OCTOBER 1916.

—		Accounts. 1912–1913.	1913–1914.	1914–1915.	1915–1916.	1916–1917.	1917–1918.	1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
Class I (a)—Loans to Cultivators.	Balance ..	48·33	49·88	50·03	52·25	52·84	49·10	42·06	34·80	35·30	28·90
	Advances	8·20	7·37	8·58	7·70	3·81	·05	·05	..	..	..
	Recoveries	6·65	7·22	6·36	7·11	7·55	7·09	6·81	6·83	6·40	6·09
	Balance ..	49·88	50·03	52·25	52·84	49·10	42·06	35·30	27·97	28·90	22·81
Class I (b)—Loans to Co-operative Credit Societies.	Balance ..	·37	·31	·25	·21	·16	·11	·07	·022	·03	·01
	Advances	..	..	..	..	..	..	..	..	..	..
	Recoveries	·06	·06	·04	·05	·05	·04	·04	·020	·02	·01
	Balance ..	·31	·25	·21	·16	·11	·07	·03	·002	·01	..
Class III—Loans to Landholders and Notabilities.	Balance ..	..	..	..	·75	1·25	1·37	1·353	1·346	1·35	1·24
	Advances	..	..	·75	·50	·12	..	..	..	..	..
	Recoveries	..	..	..	..	..	·02	·006	·107	·11	·20
	Balance ..	..	..	·75	1·25	1·37	1·35	1·35	1·24	1·24	1·04
Class IV (a)—Loans to Mufassal Municipalities.	Balance ..	25·56	25·63	28·17	27·45	27·04	26·41	24·33	22·39	21·84	19·92
	Advances	1·69	4·09	·92	1·35	1·18	..	..	..	..	..
	Recoveries	1·62	1·55	1·64	1·76	1·81	2·07	2·49	1·84	1·92	1·75
	Balance ..	25·63	28·17	27·45	27·04	26·41	24·34	21·84	20·55	19·92	18·17
Class IV (b)—Loans to District Boards.	Balance ..	·08	·07	·06	·25	·67	1·07	·97	·87	·86	·75
	Advances	..	..	·20	·44	·50	..	..	..	..	..
	Recoveries	·01	·01	·01	·02	·10	·10	·11	·11	·11	·10
	Balance ..	·07	·06	·25	·67	1·07	·97	·86	·76	·75	·65
Class V—Miscellaneous Loans.	Balance ..	..	..	..	..	..	·017	·002	..	·001	..
	Advances	..	..	..	..	·019	..	..	..	..	..
	Recoveries	..	..	..	..	·002	·015	·001	..	·001	..
	Balance ..	..	..	..	..	·017	·002	·001	..	..	..
Total, Classes I to V.	Balance ..	74·34	75·89	78·51	80·91	81·96	78·08	68·79	59·42	59·39	50·82
	Advances	9·89	11·46	10·45	9·99	5·63	·05	·05	..	..	..
	Recoveries	8·34	8·84	8·05	8·94	9·51	9·34	9·45	8·91	8·57	8·15
	Balance ..	75·89	78·51	80·91	81·96	78·08	68·79	59·39	50·51	50·82	42·67
Loans to Local Boards for Railway Construction — Kistna District Board.	Balance ..	15·89	15·17	14·42	13·63	12·81	11·96	11·07	10·16	10·15	9·19
	Advances	..	..	..	..	..	..	..	..	..	..
	Recoveries	·72	·75	·79	·82	·85	·88	·92	·96	·96	1·00
	Balance ..	15·17	14·42	13·63	12·81	11·96	11·08	10·15	9·20	9·19	8·19
Grand Total ..	Balance ..	90·23	91·06	92·93	94·54	94·77	90·04	79·86	69·58	69·54	60·01
	Advances	9·89	11·46	10·45	9·99	5·63	·05	·05	..	..	..
	Recoveries	9·06	9·59	8·84	9·76	10·36	10·22	10·37	9·87	9·53	9·14
	Balance ..	91·06	92·93	94·54	94·77	90·04	79·87	69·54	59·71	60·01	50·87

PROVINCIAL ADVANCES AND LOANS—*cont.*

II.—Loans sanctioned on or after 1st October 1916 and before 1st April 1917.

—	—	Accounts, 1916-1917.	Accounts, 1917-1918.	Accounts, 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Class I (*a*)—Loans to Cultivators.	Balance ..	..	3·35	3·54	3·13	3·07	2·57
	Advances ..	3·35	·48	·06	..	..	..
	Recoveries ..	..	·29	·53	·46	·50	·43
	Balance ..	3·35	3·54	3·07	2·67	2·57	2·14
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	..	..	..	..	..	..
	Advances ..	..	..	..	..	..	..
	Recoveries ..	..	..	..	..	..	..
	Balance ..	..	..	..	..	..	..
Class III—Loans to Landholders and Notabilities.	Balance ..	..	·13	·18	·18	·18	..
	Advances ..	·13	·05	..	..	..	..
	Recoveries ..	..	..	..	·18	·18	..
	Balance ..	·13	·18	·18	..	..	..
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	..	·99	1·36	1·27	1·27	1·19
	Advances ..	·99	·43	..	..	..	..
	Recoveries ..	..	·06	·09	·08	·08	·08
	Balance ..	·99	1·36	1·27	1·19	1·19	1·11
Class IV (*b*)—Loans to District Boards.	Balance ..	..	·05	·18	·14	·14	·10
	Advances ..	·05	·37	..	..	..	..
	Recoveries ..	..	·24	·04	·04	·04	·05
	Balance ..	·05	·18	·14	·10	·10	·05
Class V—Miscellaneous Loans.	Balance ..	..	·012	·009	·006	·006	·003
	Advances ..	·012	..	..	..	..	..
	Recoveries ..	..	·003	·003	·003	·003	·003
	Balance ..	·012	·01	·006	·003	·003	..
Grand total ..	Balance ..	..	4·53	5·28	4·73	4·67	3·86
	Advances ..	4·53	1·34	·06	..	..	..
	Recoveries ..	..	·59	·67	·77	·81	·57
	Balance ..	4·53	5·28	4·67	3·96	3·86	3·29

PROVINCIAL ADVANCES AND LOANS—*cont.*

III.—Loans sanctioned on or after 1st April 1917.

—		Accounts, 1917-1918.	Accounts, 1918-1919.	Budget estimate, 1919-1920.	Revised estimate, 1919-1920.	Budget estimate, 1920-1921.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Class I (*a*)—Loans to Cultivators.	Balance ..	..	8·05	16·39	15·08	29·88
	Advances	8·10	7·59	8·50	16·09	10·50
	Recoveries	·05	·56	·85	1·29	3·61
	Balance ..	8·05	15·08	24·04	29·88	36·77
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	..	..	..	..	..
	Advances	..	..	..	..	..
	Recoveries	..	..	..	..	..
	Balance ..	..	..	..	..	..
Class III—Loans to Landholders and Notabilities.	Balance ..	..	..	..	..	..
	Advances	..	..	..	..	..
	Recoveries	..	..	..	..	..
	Balance ..	..	..	..		..
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	..	1·83	6·59	4·88	9·36
	Advances	1·83	3·14	6·00	4·63	3·43
	Recoveries	..	·09	·13	·15	·18
	Balance ..	1·83	4·88	12·46	9·36	12·61
Class IV (*b*)—Loans to District Boards.	Balance ..	..	1·29	2·03	1·92	2·27
	Advances	1·30	·87	..	·38	3·06
	Recoveries	..	·24	·04	·03	·06
	Balance ..	1·30	1·92	1·99	2·27	5·27
Class V—Miscellaneous Loans.	Balance ..	..	·002	·012	·002	·892
	Advances	·002	·001	·025	1·02	4·77
	Recoveries	..	·001	·003	·13	·30
	Balance ..	·002	·002	·034	·892	5·36
Grand total ..	Balance ..	..	11·18	25·02	21·89	42·41
	Advances	11·23	11·61	14·53	22·12	21·77
	Recoveries	·05	·90	1·02	1·60	4·17
	Balance ..	11·18	21·89	38·53	42·41	60·01

PROVINCIAL ADVANCES AND LOANS—*cont.*

IV.—Consolidated statement showing the transactions under each class of loans.

—		Accounts, 1917–1918.	Accounts, 1918–1919.	Budget estimate, 1919–1920.	Revised estimate, 1919–1920.	Budget estimate, 1920–1921.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Class I (*a*)—Loans to cultivators.	Balance ..	52·45	53·65	54·32	53·45	61·35
	Advances ..	8·63	7·70	8·50	16·09	10·50
	Recoveries ..	7·43	7·90	8·14	8·19	10·13
	Balance ..	53·65	53·45	54·68	61·35	61·72
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	·11	·07	·022	·03	·01
	Advances ..	..	..	..	..	..
	Recoveries ..	·04	·04	·020	·02	·01
	Balance ..	·07	·03	·002	·01	..
Class III—Loans to Land-holders and Notabilities.	Balance ..	1·502	1·53	1·526	1·53	1·24
	Advances ..	·05	..	..	..	..
	Recoveries ..	·02	..	·287	·29	·20
	Balance ..	1·532	1·53	1·24	1·24	1·04
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	27·40	27·52	30·25	27·99	30·47
	Advances ..	2·26	3·14	6·00	4·63	3·43
	Recoveries ..	2·13	2·67	2·05	2·15	2·01
	Balance ..	27·53	27·99	34·20	30·47	31·89
Class IV (*b*)—Loans to District Boards.	Balance ..	1·12	2·44	3·04	2·92	3·12
	Advances ..	1·67	·87	..	·38	3·06
	Recoveries ..	·34	·39	·19	·18	·21
	Balance ..	2·45	2·92	2·85	3·12	5·97
Class V—Miscellaneous Loans.	Balance ..	·029	·013	·018	·009	·895
	Advances ..	·002	·001	·025	1·02	4·77
	Recoveries ..	·018	·005	·006	·134	·303
	Balance ..	·014	·009	·037	·895	5·36
Loans to Local Boards for Railway construction—Kistna District Board.	Balance ..	11·96	11·07	10·16	10·15	9·19
	Advances ..	..	..	..	..	..
	Recoveries ..	·88	·92	·96	·96	1·00
	Balance ..	11·08	10·15	9·20	9·19	8·19
Grand total ..	Balance ..	94·57	96·32	99·34	96·10	106·28
	Advances ..	12·62	11·72	14·53	22·12	21·77
	Recoveries ..	10·86	11·94	11·66	11·94	13·88
	Balance ..	96·33	96·10	102·21	106·28	114·17

3rd February 1920.

R. A. GRAHAM,
Acting Chief Secretary.

ANNEXURE* (vide paragraph 151 ante).

Distribution of the grant of 17·28 lakhs to district boards in aid of their resources.

[G.Os. No. 1856 L., dated 8th December 1917, and No. 918 L., dated 11th July 1918.]

Name of district board.	Amount of grant.	Name of district board.	Amount of grant.
	RS.		RS.
Anantapur	26,219	Kurnool	41,689
Arcot, North	61,416	Madura	55,239
Arcot, South	72,098	Malabar	1,73,639
Bellary	35,100	Nellore	62,642
Chingleput	50,275	Nilgiris, The	4,004
Chittoor	46,767	Ramnad	74,487
Coimbatore	55,953	Salem	45,471
Cuddapah	37,780	Tanjore	1,21,437
Ganjām	89,268	Tinnevelly	57,110
Gōdāvari	1,01,419	Trichinopoly	57,480
Guntūr	1,09,357	Vizagapatam	72,046
Kanara, South	1,14,306		
Kistna	1,52,828	Total ..	17,28,332
Koraput	10,302		

R. A. GRAHAM,
Acting Chief Secretary.

3rd February 1920.

PART IV

Memorandum showing the variations between the figures in the Draft Financial Statement and those in the present Amended Draft Financial Statement.

Revised Estimate, 1919-1920.

Receipts.

Heads of revenue.	According to the Draft Financial Statement.			According to the Amended Draft Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
I. Land Revenue (including portion of Land Revenue due to Irrigation).	No change.						
IV. Stamps	No change.						
V. Excise	No change.						
VIII. Income-tax including Super-tax and Excess Profits Duty.	No change.						
IX. Forest	No change.						
X. Registration ..	No change.						
XVI-A. Law and Justice—Courts of Law.	11·45	..	11·45	11·60	..	11·60	+ ·15
XVII. Police	6·25	..	6·25	6·03	..	6·03	— ·22
XXV. Miscellaneous ..	4·40	1·80	2·60	3·15	·54	2·61	+ ·01
Transfers between Imperial and Provincial.	..	— 21·14	+ 21·14	..	— 21·19	+ 21·19	+ ·05
Other Heads	66·57	11·02	55·55	66·82	11·05	55·77	+ ·22
							+ ·21

The above alterations are based on later information.

Expenditure.

Heads of expenditure.	According to the Draft Financial Statement. Total.	Imperial.	Provincial.	According to the Amended Draft Financial Statement. Total.	Imperial.	Provincial.	Difference in provincial figures (column 7—column 4).
1	2	3	4	5	6	7	8
1. Refunds and Drawbacks.	17·53	11·20	6.33	23·93	16·49	7·44	+1·11
3. Land Revenue ..	135·11	..	135·11	136·23	..	136·23	+1·12
11. Forest				No change.			
12. Registration ..							
18. General Administration.	24·60	5·72	18·88	25·04	5·72	19·32	+ ·44
19-A. Law and Justice—Courts of Law.	98·78	..	98·78	99·03	..	99·03	+ ·25
19-B. Law and Justice—Jails.				No change.			
20. Police	140·79	..	140·79	141·26	..	141·26	+ ·47
22. Education	124·66	..	124·66	123·56	..	123·56	—1·10
24-A. Medical	..			No change.			
24-B. Sanitation ..							
26-A. Agriculture	18·68	..	18·68	19·12	..	19·12	+ ·44
26-B. Scientific and Miscellaneous Departments.	18·39	·19	18·20	19·39	·19	19·20	+1·00
29. Superannuation Allowances and Pensions.	36·69	·42	36·27	37·20	·42	36·78	+ ·51
30. Stationery and Printing.	23·60	9·00	14·60	21·74	7·00	14·74	+ ·14
32. Miscellaneous ..	9·29	1·90	7·39	9·37	1·90	7·47	+ ·08
42. Irrigation Major Works— Working Expenses.	17·28	8·64	8·64	19·18	9·59	9·59	+ ·95
Interest on Debt.				No change.			
43. Minor Works and Navigation— Civil Officers ..				No change.			
Public Works Officers.	31·06	..	31·06	34·44	..	34·44	+3·38
45. Civil Works— Civil Officers ..				No change.			
Public Works Officers.	81·11	..	81·11	74·65	..	74·65	—6·46
Other Heads	86·63	53·62	33·01	87·79	54·41	33·38	+ ·37
							+2·70

1. Refunds and Drawbacks (+ 1·11).—The increase occurs under Land Revenue and Income-tax Refunds.

3. Land Revenue (+ 1·12).—The increase is mainly due to the probable expenditure involved in giving effect to certain advance recommendations of the Salaries Committee during the current year.

22. Education (— 1·10).—This is due to a lapse of 2·10 under grants-in-aid, counterbalanced by an increase of 1·00 under subsidies to local bodies for opening Board High and Middle Schools.

26-B. Scientific and Miscellaneous Departments (+ 1·00).—The increase occurs under "purchase of cinchona bark".

42. Irrigation—Major Works—Working Expenses.	+ ·95	The variations are due chiefly to the adoption in the present statement of the system of *pro rata* distribution in respect of establishment and tools and plant charges.
43. Minor Works and Navigation—Public Works Department.	+ 3·38	
45. Civil Works—Public Works Department.	— 6·46	

Budget Estimate,

Receipts.

Heads of Revenue.	According to the Draft Financial Statement.			According to the Amended Draft Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
I. LAND REVENUE (INCLUDING PORTION OF LAND REVENUE DUE TO IRRIGATION).	717·43	358·72	358·71	718·03	359·02	359·01	+ ·30
IV. STAMPS	No change.						
V. EXCISE							
VIII. INCOME-TAX INCLUDING SUPER-TAX.							
IX. FOREST.							
X. REGISTRATION ..							
XXI-A. AGRICULTURE ..	3·03	..	3·03	3·73	..	3·73	+ ·70
XXV. MISCELLANEOUS ..	9·05	·32	8·73	3·08	·32	2·76	— 5·97
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.	..	— 18·73	+ 18·73	..	— 18·86	+ 18·86	+ ·13
OTHER HEADS	75·50	11·08	64·42	75·79	11·08	64·71	+ ·29
							— 4·55

I. LAND REVENUE (+ ·30)
XXI-A. AGRICULTURE (+ ·70) } The increases are based on later information.

XXV. MISCELLANEOUS.—The decrease is due mainly to the omission of the sum of 6·00 for which credit was originally taken on account of a contribution from Messrs. Tata Sons, Limited, for the concession of working a hydro-electric scheme on the Nilgiris.

1920–1921.

Expenditure.

Heads of expenditure.	According to the Draft Financial Statement.			According to the Amended Draft Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
3. Land Revenue ..	159·52	..	159·52	159·57	..	159·57	+ ·05
11. Forest	43·24	..	43·24	43·32	..	43·32	+ ·08
12. Registration ..	17·99	..	17·99	18·04	..	18·04	+ ·05
18. General Administration.	28·68	5·96	22·72	29·13	5·91	23·22	+ ·50
19-A. Law and Justice—Courts of Law. 19-B. Law and Justice—Jails. 20. Police				No change.			
22. Education	133·54	..	133·54	139·04	..	139·04	+ 5·50
24-A. Medical	43·54	..	43·54	44·54	..	44·54	+ 1·00
24-B. Sanitation ..	19·02	..	19·02	34·52	..	34·52	+ 15·50
26-A. Agriculture ..	25·35	..	25·35	26·15	..	26·15	+ ·80
26-B. Scientific and Miscellaneous Departments.	22·92	·54	22·38	23·05	·54	22·51	+ ·13
29. Superannuation Allowances and Pensions. 30. Stationery and Printing.				No change.			
32. Miscellaneous ..	11·67	·46	11·21	12·26	·46	11·80	+ ·59
42. Irrigation—Major Works. Working Expenses.	16·73	8·37	8·36	17·39	8·70	8·69	+ ·33
42. Irrigation—Major Works. Interest on Debt. 43. Minor Works and Navigation. Civil Officers.				No change.			
43. Minor Works and Navigation. Public Works Officers.	30·79	..	30·79	32·07	..	32·07	+ 1·28
45. Civil Works. Civil Officers.	22·11	..	22·11	32·01	..	32·01	+ 9·90
45. Civil Works. Public Works Officers.	111·95	..	111 95	112·99	..	112·99	+ 1·04
Unallotted	41·00	..	41·00	..	..	..	— 41·00
Other Heads	62·74	33·86	28·88	62·84	33·86	28·98	+ ·10
							— 4·15

18. GENERAL ADMINISTRATION (+ ·50).—The addition is for expenditure on account of Members and Ministers under the Reforms scheme.

22. EDUCATION (+ 5·50).—The increase is due to the following allotments entered in accordance with the recommendations of the Finance Committee :—

(i) Grants to local bodies for elementary school buildings	4·00
(ii) Opening of new schools for the depressed classes (buildings and equipment).	1·50
Total ..	5·50

24-A. MEDICAL (+ 1·00).—This is made up of the following main alterations :—

(i) Grants to local bodies for medical buildings (1·00) ; and for petty improvements and repairs to headquarter hospitals (·50) entered on the recommendation of the Finance Committee.	+ 1·50
(ii) Deletion of the provision for a Medical School for Women at Madras.	— ·50
Total ..	+ 1·00

24-B. SANITATION (+ 15·50).—This is due to the following grants entered on the recommendation of the Finance Committee :—

(1) Grants to local bodies for minor sanitary works	6·50
(2) Grants to the Madras Corporation for water-supply and drainage schemes	9·00
Total ..	15·50

26-A. AGRICULTURE (+ ·80).—The increase is due to the addition of a sum of ·70 for fish manure and to a provision of ·10 entered on the recommendation of the Finance Committee for a Veterinary hospital at Negapatam.

32. MISCELLANEOUS (+ ·59).—The increase is chiefly due to the contribution of ·50 in aid of municipal balances entered in accordance with the recommendation of the Finance Committee.

42. IRRIGATION—MAJOR WORKS—WORKING EXPENSES (+ ·33); AND 43. MINOR WORKS AND NAVIGATION—Public Works Department (+ 1·28).—The increases are due to the adoption of the *pro rata* distribution of establishment and tools and plant charges.

45. CIVIL WORKS—CIVIL (+ 9·90).—The increase is due to the following grants entered on the recommendation of the Finance Committee :—

(1) Grants to local bodies for bridges and causeways	4·90
(2) Grants to poorer district boards	5·00
Total ..	9·90

45. CIVIL WORKS—Public Works Department (+ 1·04).—This is the net result of the following variations :—

(1) Decrease on account of the adoption of the *pro rata* distribution of establishment and tools and plant charges.	— 1·46
(2) Reduction in the provision of 18·00 for relieving local bodies of the cost of the maintenance of important roads.	— 2·00
(3) Buildings for the Medical school, Guntūr	+ ·50
(4) Improvements to headquarter hospital buildings (provision of 1·00 raised to 3·00).	+ 2·00
(3) Purchase of a building for the Tuberculosis hospital entered on the recommendations of the Finance Committee.	+ 2·00
Total ..	+ 1·04

UNALLOTTED (— 41·00).—The former provisional head 'Unallotted' now disappears, the sums previously shown under it having been distributed among the appropriate service heads in accordance with the recommendations of the Finance Committee.

R. A. GRAHAM,
Acting Chief Secretary.

3rd February 1920.

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